

April 26, 2023

***VIA ELECTRONIC FILING***

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City, UT 84114

Attention: Gary Widerburg  
Commission Administrator

**RE:** December 2022 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2022.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2022. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93, and includes the name, nameplate capacity, actual generation and actual capacity by month for each wind resource. This report contains three components – wind resources that are (1) owned, (2) not owned but purchased, and (3) non-owned / non-purchased but in PacifiCorp's balancing authority areas (BAA).

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, please contact Jana Saba at (801) 220-2823.

Sincerely,



Joelle Steward  
Senior Vice President, Regulation & Customer and Community Solutions

Enclosures

cc: Division of Public Utilities  
Office of Consumer Services

**CERTIFICATE OF SERVICE**

Docket No. 23-035-12

I hereby certify that on April 26, 2023, a true and correct copy of the foregoing was served by electronic mail to the following:

**Utah Office of Consumer Services**

Michele Beck [mbeck@utah.gov](mailto:mbeck@utah.gov)  
[ocs@utah.gov](mailto:ocs@utah.gov)

**Division of Public Utilities**

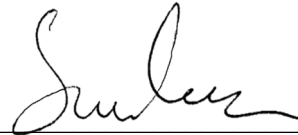
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**Rocky Mountain Power**

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Santiago Gutierrez  
Coordinator, Regulatory Operations

# **Utah Results of Operations**

## **December 2022**

# **1. SUMMARY**

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended December 31, 2022**

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results	
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated
1 Operating Revenues:										
2 General Business Revenues	5,096,547,029	2,268,967,288	107,185,307	107,185,307	5,203,732,336	2,376,152,595	(199,947,592)	(199,947,592)	5,003,784,745	2,176,205,004
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	293,666,727	126,594,219	-	13,061,282	293,666,727	139,655,501	-	(2,476,901)	293,666,727	137,178,600
5 Other Operating Revenues	275,158,790	115,452,998	(10,190,713)	(3,107,397)	264,968,077	112,345,601	1,438,866	(1,141,654)	266,406,942	111,203,947
6 Total Operating Revenues	5,665,372,545	2,511,014,505	96,994,594	117,139,192	5,762,367,139	2,628,153,697	(198,508,726)	(203,566,147)	5,563,858,414	2,424,587,550
7										
8 Operating Expenses:										
9 Steam Production	960,235,174	428,809,235	(6,326,990)	(2,859,791)	953,908,184	425,949,444	(12,256,285)	(11,231,746)	941,651,899	414,717,699
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	38,944,065	17,602,664	7,385,140	3,338,073	46,329,205	20,940,737	-	(409,590)	46,329,205	20,531,147
12 Other Power Supply	1,283,867,847	749,258,482	(595,918)	(269,354)	1,283,271,929	748,989,129	(52,442,288)	(38,415,161)	1,230,829,641	710,573,967
13 Transmission	239,534,046	108,097,746	-	-	239,534,046	108,097,746	-	(2,025,306)	239,534,046	106,072,440
14 Distribution	225,977,688	92,791,033	-	-	225,977,688	92,791,033	-	-	225,977,688	92,791,033
15 Customer Accounting	74,982,389	33,616,336	(11,805)	-	74,970,584	33,616,336	(69,408)	(69,408)	74,901,177	33,546,929
16 Customer Service & Info	142,437,130	6,686,481	20,083	(5,327)	142,457,213	6,681,154	-	-	142,457,213	6,681,154
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	260,158,941	114,050,985	951,117	714,451	261,110,058	114,765,436	(56,876,151)	(26,491,178)	204,233,908	88,274,259
19										
20 Total O&M Expenses	3,226,137,281	1,550,912,962	1,421,627	918,052	3,227,558,907	1,551,831,015	(121,644,132)	(78,642,388)	3,105,914,776	1,473,188,627
21										
22 Depreciation	983,386,465	443,497,721	7,592,111	3,441,551	990,978,576	446,939,272	-	(6,809,464)	990,978,576	440,129,808
23 Amortization	76,304,635	30,846,254	(20,139,871)	(20,126,867)	56,164,764	10,719,386	-	(325,131)	56,164,764	10,394,255
24 Taxes Other Than Income	194,545,089	71,457,645	21,813,342	9,769,654	216,358,431	81,227,298	-	(1,144,832)	216,358,431	80,082,466
25 Income Taxes - Federal	(202,949,746)	(65,763,921)	20,758,278	27,437,142	(182,191,468)	(38,326,779)	(15,976,181)	(22,500,718)	(198,167,649)	(60,827,497)
26 Income Taxes - State	(4,010,143)	4,068,595	4,701,175	6,213,758	691,032	10,282,353	(3,618,163)	(5,466,646)	(2,927,131)	4,815,706
27 Income Taxes - Def Net	124,773,449	5,250,128	15,229,317	15,439,899	140,002,766	20,690,027	-	1,254,416	140,002,766	21,944,443
28 Investment Tax Credit Adj.	(1,055,726)	(904,249)	-	-	(1,055,726)	(904,249)	-	(1,417)	(1,055,726)	(905,667)
29 Misc Revenue & Expense	(1,060,515)	(587,073)	412,018	475,750	(648,497)	(111,322)	-	9,253	(648,497)	(102,069)
30										
31 Total Operating Expenses:	4,396,070,788	2,038,778,062	51,787,996	43,568,938	4,447,858,784	2,082,347,000	(141,238,475)	(113,626,927)	4,306,620,309	1,968,720,072
32										
33 Operating Rev For Return:	1,269,301,757	472,236,443	45,206,598	73,570,254	1,314,508,355	545,806,697	(57,270,251)	(89,939,220)	1,257,238,105	455,867,477

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended December 31, 2022**

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results		
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	
34											
35	Rate Base:										
36	Electric Plant In Service	32,193,205,700	14,283,957,610	13,887,784	22,532,751	32,207,093,484	14,306,490,361	-	(200,973,080)	32,207,093,484	14,105,517,282
37	Plant Held for Future Use	15,173,398	6,566,148	(254,753)	(115,148)	14,918,645	6,451,000	-	(15,209)	14,918,645	6,435,791
38	Misc Deferred Debits	1,028,066,346	257,250,841	(288,509,203)	(105,280,593)	739,557,142	151,970,248	-	(2,041,266)	739,557,142	149,928,982
39	Elec Plant Acq Adj	12,471,953	10,797,223	-	-	12,471,953	10,797,223	-	(27,018)	12,471,953	10,770,205
40	Pensions	105,991,600	47,027,920	(105,991,600)	(47,027,920)	0	0	-	(0)	0	0
41	Prepayments	89,755,790	29,623,094	-	26,252	89,755,790	29,649,347	-	(380,341)	89,755,790	29,269,005
42	Fuel Stock	162,240,454	72,125,603	-	-	162,240,454	72,125,603	-	(783,539)	162,240,454	71,342,064
43	Material & Supplies	309,583,609	134,728,496	-	(891)	309,583,609	134,727,605	-	(1,153,655)	309,583,609	133,573,950
44	Working Capital	54,955,034	28,435,107	548,518	514,589	55,503,552	28,949,696	(1,454,547)	(1,364,112)	54,049,005	27,585,584
45	Weatherization Loans	210,720,636	0	-	-	210,720,636	0	-	-	210,720,636	0
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	34,182,164,521	14,870,512,043	(380,319,254)	(129,350,960)	33,801,845,267	14,741,161,083	(1,454,547)	(206,738,220)	33,800,390,720	14,534,422,863
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(10,360,534,691)	(4,334,907,143)	(187,621,095)	(189,763,182)	(10,548,155,786)	(4,524,670,324)	-	60,105,387	(10,548,155,786)	(4,464,564,937)
52	Accum Prov For Amort	(727,272,644)	(309,355,466)	38,797,417	1,136,111	(688,475,227)	(308,219,355)	-	3,577,297	(688,475,227)	(304,642,058)
53	Accum Def Income Tax	(2,778,585,013)	(1,199,883,218)	73,060,143	39,007,261	(2,705,524,870)	(1,160,875,957)	(42,540,451)	(19,097,006)	(2,748,065,322)	(1,179,972,963)
54	Unamortized ITC	(2,418,277)	(2,295,965)	-	-	(2,418,277)	(2,295,965)	-	1,604	(2,418,277)	(2,294,361)
55	Customer Adv For Const	(135,914,392)	(56,146,210)	-	(14,884,356)	(135,914,392)	(71,030,566)	-	920,012	(135,914,392)	(70,110,554)
56	Customer Service Deposits	-	-	(14,402,813)	(14,402,813)	(14,402,813)	(14,402,813)	-	-	(14,402,813)	(14,402,813)
57	Misc Rate Base Deductions	(2,142,998,362)	(880,451,446)	74,331,412	14,235,699	(2,068,666,950)	(866,215,747)	173,022,913	78,909,407	(1,895,644,038)	(787,306,341)
58											
59	Total Rate Base Deductions	(16,147,723,379)	(6,783,039,448)	(15,834,937)	(164,671,280)	(16,163,558,316)	(6,947,710,728)	130,482,461	124,416,701	(16,033,075,855)	(6,823,294,027)
60											
61	Total Rate Base:	18,034,441,142	8,087,472,595	(396,154,191)	(294,022,240)	17,638,286,951	7,793,450,355	129,027,914	(82,321,519)	17,767,314,866	7,711,128,836
62											
63	Earned Return on Rate Base	7.038%	5.839%		1.164%	7.003%			-1.092%		5.912%
64											
65	Earned Return on Equity	9.088%	6.838%		2.184%	9.022%			-2.048%		6.974%

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

	Utah Allocated Reconciled Unadjusted Results	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments	Tab 7 Tax Adjustments
1 Operating Revenues:						
2 General Business Revenues	2,268,967,288	(92,242,494)	(519,790)	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	126,594,219	13,061,282	-	-	-	-
5 Other Operating Revenues	115,452,998	(2,471,451)	-	-	-	-
6 Total Operating Revenues	2,511,014,605	(81,652,663)	(519,790)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	428,809,235	-	(5,435,235)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	17,602,664	-	3,338,073	-	-	-
12 Other Power Supply	749,258,482	-	(543,964)	(26,201,761)	-	-
13 Transmission	108,097,746	-	-	-	-	-
14 Distribution	92,791,033	-	-	-	-	-
15 Customer Accounting	33,616,336	-	(69,408)	-	-	-
16 Customer Service & Info	6,686,481	-	(5,327)	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	114,050,985	-	(24,319,523)	-	-	-
19						
20 Total O&M Expenses	1,550,912,962	-	(27,035,383)	(26,201,761)	-	-
21						
22 Depreciation	443,497,721	-	-	-	-	-
23 Amortization	30,846,254	-	-	-	(24,154,263)	-
24 Taxes Other Than Income	71,457,645	-	9,678,466	-	-	-
25 Income Taxes - Federal	(65,763,921)	(16,367,599)	3,111,519	5,253,531	5,652,767	(62,093)
26 Income Taxes - State	4,068,595	(3,706,808)	704,673	1,189,779	1,280,195	(14,062)
27 Income Taxes - Def Net	5,250,128	-	446	-	(48,856)	17,433,235
28 Investment Tax Credit Adj.	(904,249)	-	-	-	-	-
29 Misc Revenue & Expense	(587,073)	-	63,788	-	-	-
30						
31 Total Operating Expenses:	2,038,778,062	(20,074,407)	(13,476,491)	(19,758,451)	(17,270,157)	17,357,079
32						
33 Operating Rev For Return:	472,236,443	(61,578,258)	12,956,701	19,758,451	17,270,157	(17,357,079)
34						
35 Rate Base:						
36 Electric Plant In Service	14,283,957,610	-	-	-	-	-
37 Plant Held for Future Use	6,566,148	-	-	-	-	-
38 Misc Deferred Debits	257,250,841	-	-	-	-	-
39 Elec Plant Acq Adj	10,797,223	-	-	-	-	-
40 Pensions	47,027,920	-	-	-	-	-
41 Prepayments	29,623,094	-	-	-	-	-
42 Fuel Stock	72,125,603	-	-	-	-	-
43 Material & Supplies	134,728,496	-	-	-	-	-
44 Working Capital	28,435,107	(223,754)	(150,928)	(220,233)	77,277	(849)
45 Weatherization Loans	0	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	14,870,512,043	(223,754)	(150,928)	(220,233)	77,277	(849)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(4,334,907,143)	-	-	-	(191,417,151)	-
52 Accum Prov For Amort	(309,355,466)	-	-	-	-	-
53 Accum Def Income Tax	(1,199,883,218)	-	(18,643,738)	-	3,904	(219,018)
54 Unamortized ITC	(2,295,965)	-	-	-	-	-
55 Customer Adv For Const	(56,146,210)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(880,451,446)	-	75,777,645	-	-	14,338,917
58						
59 Total Rate Base Deductions	(6,783,039,448)	-	57,133,906	-	(191,413,246)	14,119,898
60						
61 Total Rate Base:	8,087,472,595	(223,754)	56,982,978	(220,233)	(191,335,970)	14,119,050
62						
63 Return on Rate Base	5.839%	-0.866%	0.135%	0.256%	0.384%	-0.232%
64						
65 Return on Equity	6.838%	-1.625%	0.253%	0.481%	0.720%	-0.436%
66						
67 TAX CALCULATION:						
68 Operating Revenue	414,886,996	(81,652,663)	16,773,339	26,201,761	24,154,263	-
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(32,418,111)	-	-	-	352,915	-
71 Interest	177,423,345	(4,909)	1,250,095	(4,831)	(4,197,537)	309,744
72 Schedule "M" Additions	594,762,310	-	(1,813)	-	(310,141)	-
73 Schedule "M" Deductions	775,027,452	-	-	-	(509,389)	-
74 Income Before Tax	89,616,620	(81,647,754)	15,521,431	26,206,593	28,198,134	(309,744)
75						
76 State Income Taxes	4,068,595	(3,706,808)	704,673	1,189,779	1,280,195	(14,062)
77 Taxable Income	85,548,025	(77,940,946)	14,816,758	25,016,813	26,917,938	(295,682)
78						
79 Federal Income Taxes + Other	(65,763,921)	(16,367,599)	3,111,519	5,253,531	5,652,767	(62,093)

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
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## **2. RESULTS OF OPERATIONS**

**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DECEMBER 2022
FILE:	UT JAM Dec 2022 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2023
TIME:	10:23:01 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	<b>2020 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	46.69%	4.70%	2.194%
PREFERRED	0.01%	6.75%	0.001%
COMMON	53.30%	9.65%	5.143%
	<u>100.00%</u>		<u>7.338%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2021 to 12/31/2022.

Wildland Fire regulatory asset balance reported for informational purposes only on Page 8.12.

**2020 PROTOCOL**  
**13-Month Average**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	Ref	DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2     General Business Revenues	2.3	5,096,547,029	2,268,967,288	5,003,784,745	2,176,205,004
3     Interdepartmental	2.3	0	0	0	0
4     Special Sales	2.3	293,666,727	126,594,219	293,666,727	137,178,600
5     Other Operating Revenues	2.4	275,158,790	115,452,998	266,406,942	111,203,947
6     Total Operating Revenues	2.4	5,665,372,545	2,511,014,505	5,563,858,414	2,424,587,550
7					
8 Operating Expenses:					
9     Steam Production	2.5	960,235,174	428,809,235	941,651,899	414,717,699
10     Nuclear Production	2.6	0	0	0	0
11     Hydro Production	2.7	38,944,065	17,602,664	46,329,205	20,531,147
12     Other Power Supply	2.8, .9	1,283,867,847	749,258,482	1,230,829,641	710,573,967
13     Transmission	2.10	239,534,046	108,097,746	239,534,046	106,072,440
14     Distribution	2.12	225,977,688	92,791,033	225,977,688	92,791,033
15     Customer Accounting	2.12	74,982,389	33,616,336	74,901,177	33,546,929
16     Customer Service & Infor	2.13	142,437,130	6,686,481	142,457,213	6,681,154
17     Sales	2.13	0	0	0	0
18     Administrative & General	2.14	260,158,941	114,050,985	204,233,908	88,274,259
19					
20     Total O & M Expenses	2.14	3,226,137,281	1,550,912,962	3,105,914,776	1,473,188,627
21					
22     Depreciation	2.16	983,386,465	443,497,721	990,978,576	440,129,808
23     Amortization	2.17	76,304,635	30,846,254	56,164,764	10,394,255
24     Taxes Other Than Income	2.17	194,545,089	71,457,645	216,358,431	80,082,466
25     Income Taxes - Federal	2.20	(202,949,746)	(65,763,921)	(198,167,649)	(60,827,497)
26     Income Taxes - State	2.20	(4,010,143)	4,068,595	(2,927,131)	4,815,706
27     Income Taxes - Def Net	2.19	124,773,449	5,250,128	140,002,766	21,944,443
28     Investment Tax Credit Adj.	2.17	(1,055,726)	(904,249)	(1,055,726)	(905,667)
29     Misc Revenue & Expense	2.4	(1,060,515)	(587,073)	(648,497)	(102,069)
30					
31     Total Operating Expenses	2.20	4,396,070,788	2,038,778,062	4,306,620,309	1,968,720,072
32					
33     Operating Revenue for Return		1,269,301,757	472,236,443	1,257,238,105	455,867,477
34					
35 Rate Base:					
36     Electric Plant in Service	2.30	32,193,205,700	14,283,957,610	32,207,093,484	14,105,517,282
37     Plant Held for Future Use	2.31	15,173,398	6,566,148	14,918,645	6,435,791
38     Misc Deferred Debits	2.33	1,028,066,346	257,250,841	739,557,142	149,928,982
39     Elec Plant Acq Adj	2.31	12,471,953	10,797,223	12,471,953	10,770,205
40     Pensions	2.31	105,991,600	47,027,920	0	0
41     Prepayments	2.32	89,755,790	29,623,094	89,755,790	29,269,005
42     Fuel Stock	2.32	162,240,454	72,125,603	162,240,454	71,342,064
43     Material & Supplies	2.32	309,583,609	134,728,496	309,583,609	133,573,950
44     Working Capital	2.33	54,955,034	28,435,107	54,049,005	27,585,584
45     Weatherization Loans	2.31	210,720,636	0	210,720,636	0
46     Miscellaneous Rate Base	2.34	0	0	0	0
47					
48     Total Electric Plant		34,182,164,521	14,870,512,043	33,800,390,720	14,534,422,863
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	2.38	(10,360,534,691)	(4,334,907,143)	(10,548,155,786)	(4,464,564,937)
52     Accum Prov For Amort	2.39	(727,272,644)	(309,355,466)	(688,475,227)	(304,642,058)
53     Accum Def Income Taxes	2.35	(2,778,585,013)	(1,199,883,218)	(2,748,065,322)	(1,179,972,963)
54     Unamortized ITC	2.35	(2,418,277)	(2,295,965)	(2,418,277)	(2,294,361)
55     Customer Adv for Const	2.34	(135,914,392)	(56,146,210)	(135,914,392)	(70,110,554)
56     Customer Service Deposits	2.34	0	0	(14,402,813)	(14,402,813)
57     Misc. Rate Base Deductions	2.34	(2,142,998,362)	(880,451,446)	(1,895,644,038)	(787,306,341)
58					
59     Total Rate Base Deductions		(16,147,723,379)	(6,783,039,448)	(16,033,075,855)	(6,823,294,027)
60					
61     Total Rate Base		18,034,441,142	8,087,472,595	17,767,314,866	7,711,128,836
62					
63     Return on Rate Base				7.076%	5.912%
64					
65     Return on Equity				9.159%	6.974%
66     Net Power Costs		2,061,237,473	929,210,290	2,009,434,105	890,096,553
67     100 Basis Points in Equity:					
68         Revenue Requirement Impact				125,574,219	54,500,018
69         Rate Base Decrease				(1,244,554,919)	(637,727,115)





2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		13,620,311	6,156,362	13,620,311	6,035,947
217		P	SG		-	-	-	-
218				B2	13,620,311	6,156,362	13,620,311	6,035,947
219								
220	501	Fuel Related-Non NPC						
221		P	S		-	-	-	-
222		P	SE		19,679,649	8,748,783	19,679,649	8,653,741
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226				B2	19,679,649	8,748,783	19,679,649	8,653,741
227								
228	501NPC	Fuel Related-NPC						
229		P	S		764,272	-	764,272	-
230		P	SE		629,005,713	279,630,729	629,005,713	276,592,950
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234				B2	629,769,985	279,630,729	629,769,985	276,592,950
235								
236		Total Fuel Related		B2	649,449,634	288,379,513	649,449,634	285,246,691
237								
238	502	Steam Expenses						
239		P	SG		81,215,880	36,709,466	81,215,880	35,991,448
240		P	SG		-	-	-	-
241				B2	81,215,880	36,709,466	81,215,880	35,991,448
242								
243	503	Steam From Other Sources-Non-NPC						
244		P	SE		-	-	-	-
245				B2	-	-	-	-
246								
247	503NPC	Steam From Other Sources-NPC						
248		P	SE		6,037,863	2,684,192	6,037,863	2,655,032
249				B2	6,037,863	2,684,192	6,037,863	2,655,032
250								
251	505	Electric Expenses						
252		P	SG		726,226	328,253	726,226	321,832
253		P	SG		-	-	-	-
254				B2	726,226	328,253	726,226	321,832
255								
256	506	Misc. Steam Expense						
257		P	SG		35,516,373	16,053,352	35,516,373	15,739,356
258		P	SE		-	-	-	-
259		P	SG		-	-	(6,326,990)	(2,803,855)
260				B2	35,516,373	16,053,352	29,189,383	12,935,501
261								
262	507	Rents						
263		P	SG		412,916	186,637	412,916	182,987
264		P	SG		-	-	-	-
265				B2	412,916	186,637	412,916	182,987
266								
267	510	Maint Supervision & Engineering						
268		P	SG		4,940,219	2,232,972	4,940,219	2,189,296
269		P	SG		-	-	(12,256,285)	(5,431,468)
270				B2	4,940,219	2,232,972	(7,316,066)	(3,242,172)
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		21,967,025	9,929,065	21,967,025	9,734,857
276		P	SG		-	-	-	-
277				B2	21,967,025	9,929,065	21,967,025	9,734,857
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		87,554,667	39,574,589	87,554,667	38,800,530
281		P	SG		-	-	-	-
282				B2	87,554,667	39,574,589	87,554,667	38,800,530
283								
284	513	Maintenance of Electric Plant						
285		P	SG		45,590,218	20,606,716	45,590,218	20,203,659
286		P	SG		-	-	-	-
287				B2	45,590,218	20,606,716	45,590,218	20,203,659
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		13,203,843	5,968,119	13,203,843	5,851,385
291		P	SG		-	-	-	-
292				B2	13,203,843	5,968,119	13,203,843	5,851,385
293								
294		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>960,235,174</b>	<b>428,809,235</b>	<b>941,651,899</b>	<b>414,717,699</b>



2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		4,242,406	1,917,562	4,242,406	1,880,055
361		P	SG		302,955	136,935	302,955	134,257
362								
363				B2	<u>4,545,360</u>	<u>2,054,497</u>	<u>4,545,360</u>	<u>2,014,312</u>
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SG		-	-	-	-
368		P	SG		-	-	-	-
369								
370				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SG		12,606,635	5,698,182	12,606,635	5,586,728
375		P	SG		7,229,592	3,267,766	7,229,592	3,203,850
376								
377								
378				B2	<u>19,836,227</u>	<u>8,965,947</u>	<u>19,836,227</u>	<u>8,790,578</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,971,066	890,919	1,971,066	873,493
383		P	SG		(130,210)	(58,855)	(130,210)	(57,704)
384								
385				B2	<u>1,840,856</u>	<u>832,064</u>	<u>1,840,856</u>	<u>815,790</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		381	172	381	169
390		P	SG		-	-	-	-
391								
392				B2	<u>381</u>	<u>172</u>	<u>381</u>	<u>169</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		736,775	333,021	736,775	326,508
397		P	SG		15,222	6,881	15,222	6,746
398								
399				B2	<u>751,998</u>	<u>339,902</u>	<u>751,998</u>	<u>333,254</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		936,912	423,483	936,912	415,200
407		P	SG		317,891	143,686	317,891	140,876
408								
409				B2	<u>1,254,804</u>	<u>567,170</u>	<u>1,254,804</u>	<u>556,076</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,383,972	625,554	1,383,972	613,318
414		P	SG		313,431	141,670	313,431	138,899
415								
416				B2	<u>1,697,404</u>	<u>767,224</u>	<u>1,697,404</u>	<u>752,218</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	SG		(7,385,140)	(3,338,073)	-	-
420		P	SG		3,187,890	1,440,922	3,187,890	1,412,738
421		P	SG		927,183	419,085	927,183	410,888
422								
423				B2	<u>(3,270,067)</u>	<u>(1,478,066)</u>	<u>4,115,072</u>	<u>1,823,626</u>
424								
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>38,944,065</u></b>	<b><u>17,602,664</u></b>	<b><u>46,329,205</u></b>	<b><u>20,531,147</u></b>















2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
861	923	Outside Services						
862		PTD	S		4,351,088	1,040,358	3,981,903	1,040,358
863		CUST	CN		-	-	-	-
864		PTD	SO		36,764,855	16,312,375	36,764,855	16,101,648
865				B2	41,115,943	17,352,733	40,746,758	17,142,007
866								
867	924	Property Insurance						
868		PT	S		12,117,542	473,610	12,117,542	473,610
869		PT	SG		-	-	-	-
870		PTD	SO		4,518,335	2,004,762	4,518,335	1,978,864
871				B2	16,635,876	2,478,372	16,635,876	2,452,474
872								
873	925	Injuries & Damages						
874		PTD	S		(9,262,303)	-	(9,262,303)	-
875		PTD	SO		111,371,812	49,415,093	54,495,661	23,867,087
876				B2	102,109,509	49,415,093	45,233,359	23,867,087
877								
878	926	Employee Pensions & Benefits						
879		LABOR	S		(16,591,595)	(5,494,704)	(16,591,595)	(5,494,704)
880		CUST	CN		-	-	-	-
881		LABOR	SO		147,304,382	65,358,187	147,304,382	64,513,878
882				B2	130,712,787	59,863,483	130,712,787	59,019,174
883								
884	927	Franchise Requirements						
885		DMSC	S		-	-	-	-
886		DMSC	SO		-	-	-	-
887				B2	-	-	-	-
888								
889	928	Regulatory Commission Expense						
890		DMSC	S		18,289,086	6,970,155	18,279,531	6,970,155
891		P	SE		-	-	-	-
892		DMSC	SO		1,629,925	723,189	1,629,925	713,847
893		FERC	SG		6,247,688	2,823,946	6,257,243	2,772,946
894				B2	26,166,699	10,517,291	26,166,699	10,456,948
895								
896	929	Duplicate Charges						
897		LABOR	S		-	-	-	-
898		LABOR	SO		(132,843,856)	(58,942,127)	(132,852,134)	(58,184,327)
899				B2	(132,843,856)	(58,942,127)	(132,852,134)	(58,184,327)
900								
901	930	Misc General Expenses						
902		PTD	S		144,041	56,000	144,041	56,000
903		CUST	CN		-	-	-	-
904		P	SG		-	-	-	-
905		LABOR	SO		2,311,703	1,025,691	2,311,703	1,012,441
906				B2	2,455,744	1,081,691	2,455,744	1,068,441
907								
908	931	Rents						
909		PTD	S		403,347	2,316	403,347	2,316
910		PTD	SO		(681,654)	(302,446)	(681,654)	(298,539)
911				B2	(278,308)	(300,131)	(278,308)	(296,224)
912								
913	935	Maintenance of General Plant						
914		G	S		531,427	68,313	531,427	68,313
915		CUST	CN		53,231	25,894	53,231	25,894
916		G	SO		25,489,852	11,309,714	25,489,852	11,163,614
917				B2	26,074,510	11,403,922	26,074,510	11,257,821
918								
919		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>260,158,941</b>	<b>114,050,985</b>	<b>204,233,908</b>	<b>88,274,259</b>
920								
921		Summary of A&G Expense by Factor						
922		S			10,503,655	3,222,166	10,124,915	3,222,166
923		SE			-	-	-	-
924		SO			243,262,850	107,934,459	187,707,002	82,208,733
925		SG			6,247,688	2,823,946	6,257,243	2,772,946
926		CN			144,749	70,413	144,749	70,413
927		Total A&G Expense by Factor			260,158,941	114,050,985	204,233,908	88,274,259
928								
929		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>3,226,137,281</b>	<b>1,550,912,962</b>	<b>3,105,914,776</b>	<b>1,473,188,627</b>













2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1255	SCHMDF	Deductions - Flow Through						
1256		SCHMDF	S		-	-	-	-
1257		SCHMDF	DGP		-	-	-	-
1258		SCHMDF	DGU		-	-	-	-
1259				B6	-	-	-	-
1260	SCHMDP	Deductions - Permanent						
1261		SCHMDP	S		-	-	-	-
1262		P	SE		4,039,200	1,795,666	4,039,200	1,776,159
1263		PTD	SNP		107,935	49,298	107,935	48,054
1264		BOOKDEPR	SCHMDEXP		-	-	-	-
1265		P	SG		-	-	-	-
1266		SCHMDP-SO	SO		-	-	-	-
1267				B6	4,147,135	1,844,965	4,147,135	1,824,213
1268								
1269	SCHMDT	Deductions - Temporary						
1270		GP	S		222,203,327	(11,272,246)	222,203,327	(11,272,246)
1271		CUST	BADDEBT		-	-	-	-
1272		SCHMDT-SNP	SNP		102,338,957	46,742,295	102,338,957	45,562,502
1273		CUST	CN		-	-	-	-
1274		SCHMDT	SG		-	-	-	-
1275		CUST	DGP		-	-	-	-
1276		P	SE		18,294,496	8,133,000	17,808,218	7,830,815
1277		SCHMDT-SG	SG		173,346,949	78,352,583	173,346,949	76,820,046
1278		SCHMDT-GPS	GPS		128,457,042	56,995,720	128,457,042	56,259,440
1279		SCHMDT-SO	SO		(18,528,573)	(8,221,031)	(18,528,573)	(8,114,831)
1280		TAXDEPR	TAXDEPR		1,349,521,462	602,494,748	1,349,521,462	602,494,748
1281		DPW	SNPD		(88,476)	(42,581)	(88,476)	(42,581)
1282				B6	1,975,545,184	773,182,487	1,975,058,906	769,537,893
1283								
1284		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,979,692,318	775,027,452	1,979,206,040	771,362,106
1285								
1286		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(949,725,507)	(180,265,142)	(940,761,607)	(177,254,402)
1287								
1288								
1289								
1290	40911	State Income Taxes						
1291		IBT			(4,010,143)	4,068,595	(2,927,131)	4,815,706
1292		IBT	IBT		-	-	-	-
1293		PTC	SG		-	-	-	-
1294		IBT	IBT		-	-	-	-
1295		Total State Tax Expense			(4,010,143)	4,068,595	(2,927,131)	4,815,706
1296								
1297								
1298		Calculation of Taxable Income:						
1299		Operating Revenues			5,665,372,545	2,511,014,505	5,563,858,414	2,424,587,550
1300		Operating Deductions:						
1301		O & M Expenses			3,226,137,281	1,550,912,962	3,105,914,776	1,473,188,627
1302		Depreciation Expense			983,386,465	443,497,721	990,978,576	440,129,808
1303		Amortization Expense			76,304,635	30,846,254	56,164,764	10,394,255
1304		Taxes Other Than Income			194,545,089	71,457,645	216,358,431	80,082,466
1305		Interest & Dividends (AFUDC-Equity)			(70,977,165)	(32,418,111)	(70,977,165)	(31,599,865)
1306		Misc Revenue & Expense			(1,060,515)	(587,073)	(648,497)	(102,069)
1307		Total Operating Deductions			4,408,335,789	2,063,709,398	4,297,790,884	1,972,093,222
1308		Other Deductions:						
1309		Interest Deductions			395,640,398	177,423,345	389,780,170	169,167,099
1310		Interest on PCRBS			-	-	-	-
1311		Schedule M Adjustments			(949,725,507)	(180,265,142)	(940,761,607)	(177,254,402)
1312								
1313		Income Before State Taxes			(88,329,149)	89,616,620	(64,474,247)	106,072,828
1314								
1315		State Income Taxes			(4,010,143)	4,068,595	(2,927,131)	4,815,706
1316								
1317		Total Taxable Income			(84,319,006)	85,548,025	(61,547,116)	101,257,121
1318								
1319		Tax Rate			21.0%	21.0%	21.0%	21.0%
1320								
1321		Federal Income Tax - Calculated			(17,706,991)	17,965,085	(12,924,894)	21,263,995
1322								
1323		Adjustments to Calculated Tax:						
1324	40910	P	SE		(14,935)	(6,640)	(14,935)	(6,567)
1325	40910	PTC	SG		(185,185,275)	(83,703,490)	(185,185,275)	(82,066,292)
1326	40910	P	SO		(42,545)	(18,877)	(42,545)	(18,633)
1327	40910	IRS Settle	LABOR		-	-	-	-
1328		Federal Income Tax Expense			(202,949,746)	(65,763,921)	(198,167,649)	(60,827,497)
1329								
1330		Total Operating Expenses			4,396,070,788	2,038,778,062	4,306,620,309	1,968,720,072

2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1331	310	Land and Land Rights						
1332		P	SG		2,327,033	1,051,816	2,327,033	1,031,243
1333		P	SG		33,769,530	15,263,781	33,769,530	14,965,229
1334		P	SG		54,259,389	24,525,169	54,259,389	24,045,469
1335		P	S		-	-	-	-
1336		P	SG		1,266,851	572,615	1,266,851	561,415
1337				B8	91,622,804	41,413,381	91,622,804	40,603,357
1338								
1339	311	Structures and Improvements						
1340		P	SG		226,104,339	102,198,850	226,104,339	100,199,893
1341		P	SG		312,569,448	141,280,960	312,569,448	138,517,577
1342		P	SG		465,636,067	210,466,862	465,636,067	206,350,237
1343		P	SG		-	-	-	-
1344				B8	1,004,309,853	453,946,672	1,004,309,853	445,067,706
1345								
1346	312	Boiler Plant Equipment						
1347		P	SG		585,529,654	264,658,598	585,529,654	259,482,011
1348		P	SG		463,876,800	209,671,676	463,876,800	205,570,604
1349		P	SG		3,335,339,862	1,507,569,030	3,335,339,862	1,478,081,747
1350		P	SG		-	-	-	-
1351				B8	4,384,746,316	1,981,899,304	4,384,746,316	1,943,134,362
1352								
1353	314	Turbogenerator Units						
1354		P	SG		108,637,522	49,104,010	108,637,522	48,143,561
1355		P	SG		108,818,790	49,185,944	108,818,790	48,223,891
1356		P	SG		741,474,204	335,145,321	741,474,204	328,590,048
1357		P	SG		-	-	-	-
1358				B8	958,930,516	433,435,274	958,930,516	424,957,501
1359								
1360	315	Accessory Electric Equipment						
1361		P	SG		85,728,373	38,749,107	85,728,373	37,991,194
1362		P	SG		133,094,082	60,158,342	133,094,082	58,981,676
1363		P	SG		206,599,228	93,382,567	206,599,228	91,556,051
1364		P	SG		-	-	-	-
1365				B8	425,421,683	192,290,016	425,421,683	188,528,921
1366								
1367								
1368								
1369	316	Misc Power Plant Equipment						
1370		P	SG		2,348,343	1,061,448	2,348,343	1,040,687
1371		P	SG		4,867,215	2,199,974	4,867,215	2,156,944
1372		P	SG		24,663,184	11,147,725	24,663,184	10,929,681
1373		P	SG		-	-	-	-
1374				B8	31,878,742	14,409,148	31,878,742	14,127,312
1375								
1376	317	Steam Plant ARO						
1377		P	S		-	-	-	-
1378				B8	-	-	-	-
1379								
1380	SP	Unclassified Steam Plant - Account 300						
1381		P	SG		47,510,965	21,474,891	47,510,965	21,054,853
1382		P	SG		-	-	-	-
1383				B8	47,510,965	21,474,891	47,510,965	21,054,853
1384								
1385								
1386		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>6,944,420,879</b>	<b>3,138,868,687</b>	<b>6,944,420,879</b>	<b>3,077,474,012</b>
1387								
1388								
1389		Summary of Steam Production Plant by Factor						
1390		S			-	-	-	-
1391		DGP			-	-	-	-
1392		DGU			-	-	-	-
1393		SG			6,944,420,879	3,138,868,687	6,944,420,879	3,077,474,012
1394		SSGCH			-	-	-	-
1395		<b>Total Steam Production Plant by Factor</b>			<b>6,944,420,879</b>	<b>3,138,868,687</b>	<b>6,944,420,879</b>	<b>3,077,474,012</b>
1396	320	Land and Land Rights						
1397		P	SG		-	-	-	-
1398		P	SG		-	-	-	-
1399				B8	-	-	-	-
1400								
1401	321	Structures and Improvements						
1402		P	SG		-	-	-	-
1403		P	SG	B8	-	-	-	-
1404					-	-	-	-



2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1478								
1479								
1480	335	Misc. Power Plant Equipment						
1481		P	SG		1,116,574	504,690	1,116,574	494,818
1482		P	SG		152,287	68,833	152,287	67,487
1483		P	SG		1,332,930	602,483	1,332,930	590,698
1484		P	SG		19,903	8,996	19,903	8,820
1485				B8	2,621,694	1,185,002	2,621,694	1,161,824
1486								
1487	336	Roads, Railroads & Bridges						
1488		P	SG		4,348,851	1,965,675	4,348,851	1,927,227
1489		P	SG		734,401	331,948	734,401	325,455
1490		P	SG		19,039,993	8,606,051	19,039,993	8,437,721
1491		P	SG		2,467,026	1,115,093	2,467,026	1,093,282
1492				B8	26,590,271	12,018,766	26,590,271	11,783,685
1493								
1494	337	Hydro Plant ARO						
1495		P	S		-	-	-	-
1496				B8	-	-	-	-
1497								
1498	HP	Unclassified Hydro Plant - Acct 300						
1499		P	S		-	-	-	-
1500		P	SG		-	-	-	-
1501		P	SG		-	-	-	-
1502		P	SG		-	-	-	-
1503				B8	-	-	-	-
1504								
1505		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b>1,134,748,927</b>	<b>512,904,954</b>	<b>1,134,748,927</b>	<b>502,872,794</b>
1506								
1507		Summary of Hydraulic Plant by Factor						
1508		S			-	-	-	-
1509		SG			1,134,748,927	512,904,954	1,134,748,927	502,872,794
1510		DGP			-	-	-	-
1511		DGU			-	-	-	-
1512		Total Hydraulic Plant by Factor			1,134,748,927	512,904,954	1,134,748,927	502,872,794
1513								
1514	340	Land and Land Rights						
1515		P	S		74,986	-	74,986	-
1516		P	SG		39,022,504	17,638,118	39,022,504	17,293,126
1517		P	SG		12,470,835	5,636,800	12,470,835	5,526,547
1518		P	SG		235,129	106,278	235,129	104,199
1519				B8	51,803,455	23,381,197	51,803,455	22,923,872
1520								
1521	341	Structures and Improvements						
1522		P	S		73,237	69,482	73,237	69,482
1523		P	SG		170,936,575	77,263,097	170,936,575	75,751,870
1524		P	SG		-	-	-	-
1525		P	SG		98,269,010	44,417,457	98,269,010	43,548,675
1526		P	SG		4,273,000	1,931,390	4,273,000	1,893,613
1527				B8	273,551,823	123,681,426	273,551,823	121,263,639
1528								
1529	342	Fuel Holders, Producers & Accessories						
1530		P	SG		13,623,206	6,157,670	13,623,206	6,037,229
1531		P	SG		-	-	-	-
1532		P	SG		2,789,123	1,260,680	2,789,123	1,236,022
1533				B8	16,412,329	7,418,350	16,412,329	7,273,251
1534								
1535	343	Prime Movers						
1536		P	S		-	-	-	-
1537		P	SG		-	-	-	-
1538		P	SG		2,888,021,089	1,305,381,560	2,888,021,089	1,279,848,961
1539		P	SG		1,081,048,005	488,632,211	1,081,048,005	479,074,814
1540		P	SG		59,926,937	27,086,893	59,926,937	26,557,087
1541				B8	4,028,996,031	1,821,100,665	4,028,996,031	1,785,480,862
1542								
1543	344	Generators						
1544		P	S		284,866	284,866	284,866	284,866
1545		P	SG		165,405,992	74,763,281	165,405,992	73,300,949
1546		P	SG		408,477,005	184,631,044	408,477,005	181,019,755
1547		P	SG		17,799,825	8,045,497	17,799,825	7,888,131
1548				B8	591,967,688	267,724,688	591,967,688	262,493,701







2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1683	366	Underground Conduit						
1684		DPW	S		455,085,060	251,387,088	455,085,060	251,387,088
1685				B8	455,085,060	251,387,088	455,085,060	251,387,088
1686								
1687								
1688								
1689								
1690	367	Underground Conductors						
1691		DPW	S		1,048,161,333	664,575,494	1,048,161,333	664,575,494
1692				B8	1,048,161,333	664,575,494	1,048,161,333	664,575,494
1693								
1694	368	Line Transformers						
1695		DPW	S		1,561,860,150	633,853,067	1,561,860,150	633,853,067
1696				B8	1,561,860,150	633,853,067	1,561,860,150	633,853,067
1697								
1698	369	Services						
1699		DPW	S		982,460,711	406,667,464	982,460,711	406,667,464
1700				B8	982,460,711	406,667,464	982,460,711	406,667,464
1701								
1702	370	Meters						
1703		DPW	S		272,051,113	111,223,988	272,051,113	111,223,988
1704				B8	272,051,113	111,223,988	272,051,113	111,223,988
1705								
1706	371	Installations on Customers' Premises						
1707		DPW	S		8,805,808	4,170,211	8,805,808	4,170,211
1708				B8	8,805,808	4,170,211	8,805,808	4,170,211
1709								
1710	372	Leased Property						
1711		DPW	S		-	-	-	-
1712				B8	-	-	-	-
1713								
1714	373	Street Lights						
1715		DPW	S		62,909,982	21,380,536	62,909,982	21,380,536
1716				B8	62,909,982	21,380,536	62,909,982	21,380,536
1717								
1718	DP	Unclassified Dist Plant - Acct 300						
1719		DPW	S		101,066,021	41,800,412	101,066,021	41,800,412
1720				B8	101,066,021	41,800,412	101,066,021	41,800,412
1721								
1722	DS0	Unclassified Dist Sub Plant - Acct 300						
1723		DPW	S		-	-	-	-
1724				B8	-	-	-	-
1725								
1726								
1727		<b>Total Distribution Plant</b>		<b>B8</b>	<b>8,215,930,373</b>	<b>3,528,535,173</b>	<b>8,215,930,373</b>	<b>3,528,535,173</b>
1728								
1729		Summary of Distribution Plant by Factor						
1730		S			8,215,930,373	3,528,535,173	8,215,930,373	3,528,535,173
1731								
1732		Total Distribution Plant by Factor			8,215,930,373	3,528,535,173	8,215,930,373	3,528,535,173

2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1733	389	Land and Land Rights						
1734		G-SITUS	S		15,177,274	4,083,607	15,177,274	4,083,607
1735		CUST	CN		1,128,506	548,966	1,128,506	548,966
1736		G-DGU	SG		332	150	332	147
1737		G-SG	SG		1,228	555	1,228	544
1738		PTD	SO		7,611,617	3,377,235	7,611,617	3,333,607
1739				B8	23,918,957	8,010,513	23,918,957	7,966,871
1740								
1741	390	Structures and Improvements						
1742		G-SITUS	S		142,947,638	46,998,505	142,947,638	46,998,505
1743		G-DGP	SG		335,238	151,527	335,238	148,563
1744		G-DGU	SG		1,356,387	613,085	1,356,387	601,094
1745		CUST	CN		8,211,990	3,994,751	8,211,990	3,994,751
1746		G-SG	SG		10,268,023	4,641,132	10,268,023	4,550,354
1747		P	SE		909,497	404,326	909,497	399,934
1748		PTD	SO		107,126,529	47,531,482	107,126,529	46,917,462
1749				B8	271,155,302	104,334,809	271,155,302	103,610,663
1750								
1751	391	Office Furniture & Equipment						
1752		G-SITUS	S		7,254,152	1,703,377	7,254,152	1,703,377
1753		G-DGP	SG		-	-	-	-
1754		G-DGU	SG		-	-	-	-
1755		CUST	CN		3,708,346	1,803,938	3,708,346	1,803,938
1756		G-SG	SG		4,486,878	2,028,063	4,486,878	1,988,395
1757		P	SE		31,127	13,838	31,127	13,688
1758		PTD	SO		73,839,209	32,762,072	73,839,209	32,338,846
1759		G-SG	SG		-	-	-	-
1760		G-SG	SG		9,531	4,308	9,531	4,224
1761				B8	89,329,243	38,315,595	89,329,243	37,852,467
1762								
1763	392	Transportation Equipment						
1764		G-SITUS	S		113,516,964	49,342,322	113,516,964	49,342,322
1765		PTD	SO		7,079,420	3,141,102	7,079,420	3,100,525
1766		G-SG	SG		23,831,279	10,771,705	23,831,279	10,561,016
1767		CUST	CN		-	-	-	-
1768		G-DGU	SG		526,009	237,756	526,009	233,105
1769		P	SE		328,084	145,853	328,084	144,269
1770		G-DGP	SG		70,616	31,918	70,616	31,294
1771		G-SG	SG		-	-	-	-
1772		G-DGU	SG		44,655	20,184	44,655	19,789
1773				B8	145,397,028	63,690,840	145,397,028	63,432,320
1774								
1775	393	Stores Equipment						
1776		G-SITUS	S		9,646,705	4,038,924	9,646,705	4,038,924
1777		G-DGP	SG		-	-	-	-
1778		G-DGU	SG		-	-	-	-
1779		PTD	SO		220,524	97,845	220,524	96,581
1780		G-SG	SG		6,421,407	2,902,467	6,421,407	2,845,697
1781		G-DGU	SG		53,971	24,395	53,971	23,918
1782				B8	16,342,607	7,063,632	16,342,607	7,005,120





2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	BUS DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1914	303	Miscellaneous Intangible Plant						
1915		I-SITUS	S		22,489,394	6,285,523	22,489,394	6,285,523
1916		I-SG	SG		199,686,752	90,258,137	199,686,752	88,492,734
1917		PTD	SO		461,664,421	204,838,098	461,664,421	202,191,964
1918		P	SE		9,106	4,048	9,106	4,004
1919		CUST	CN		225,883,547	109,881,841	225,883,547	109,881,841
1920		P	SG		-	-	-	-
1921		I-DGP	SG		-	-	-	-
1922				B8	<u>909,733,220</u>	<u>411,267,648</u>	<u>909,733,220</u>	<u>406,856,066</u>
1923	303	Less Non-Regulated Plant						
1924		I-SITUS	S		-	-	-	-
1925					<u>909,733,220</u>	<u>411,267,648</u>	<u>909,733,220</u>	<u>406,856,066</u>
1926	IP	Unclassified Intangible Plant - Acct 300						
1927		I-SITUS	S		-	-	-	-
1928		I-SG	SG		-	-	-	-
1929		I-DGU	SG		-	-	-	-
1930		PTD	SO		-	-	-	-
1931					-	-	-	-
1932					-	-	-	-
1933		<b>Total Intangible Plant</b>		<b>B8</b>	<b><u>1,076,645,618</u></b>	<b><u>470,031,624</u></b>	<b><u>1,037,848,201</u></b>	<b><u>463,188,057</u></b>
1934								
1935		Summary of Intangible Plant by Factor						
1936		S			(6,124,035)	(23,327,906)	23,489,394	6,285,523
1937		DGP			-	-	-	-
1938		DGU			-	-	-	-
1939		SG			395,212,579	178,635,542	326,801,733	144,824,724
1940		SO			461,664,421	204,838,098	461,664,421	202,191,964
1941		CN			225,883,547	109,881,841	225,883,547	109,881,841
1942		SSGCT			-	-	-	-
1943		SSGCH			-	-	-	-
1944		SE			9,106	4,048	9,106	4,004
1945		Total Intangible Plant by Factor			<u>1,076,645,618</u>	<u>470,031,624</u>	<u>1,037,848,201</u>	<u>463,188,057</u>
1946		Summary of Unclassified Plant (Account 106)						
1947		DP			101,066,021	41,800,412	101,066,021	41,800,412
1948		DS0			-	-	-	-
1949		GP			58,855,129	26,113,714	58,855,129	25,776,372
1950		HP			-	-	-	-
1951		NP			-	-	-	-
1952		OP			-	-	-	-
1953		TP			222,651,371	100,638,114	222,651,371	98,669,683
1954		TS0			-	-	-	-
1955		IP			-	-	-	-
1956		MP			-	-	-	-
1957		SP			47,510,965	21,474,891	47,510,965	21,054,853
1958		Total Unclassified Plant by Factor			<u>430,083,486</u>	<u>190,027,130</u>	<u>430,083,486</u>	<u>187,301,320</u>
1959								
1960		<b>Total Electric Plant In Service</b>		<b>B8</b>	<b><u>32,193,205,700</u></b>	<b><u>14,283,957,610</u></b>	<b><u>32,207,093,484</u></b>	<b><u>14,105,517,282</u></b>

2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1961	Summary of Electric Plant by Factor							
1962	S				8,935,044,682	3,769,328,279	8,964,658,111	3,798,941,708
1963	SE				5,155,182	2,291,787	57,840,383	25,434,176
1964	DGU				-	-	-	-
1965	DGP				-	-	-	-
1966	SG				22,195,977,215	10,032,551,175	22,127,566,369	9,806,002,779
1967	SO				824,716,128	365,922,249	824,716,128	361,195,201
1968	CN				242,462,105	117,946,539	242,462,105	117,946,539
1969	DEU				-	-	-	-
1970	SSGCH				-	-	-	-
1971	SSGCT				-	-	-	-
1972	Less Capital Leases				(10,149,612)	(4,082,419)	(10,149,612)	(4,003,121)
1973					<u>32,193,205,700</u>	<u>14,283,957,610</u>	<u>32,207,093,484</u>	<u>14,105,517,282</u>
1974	105	Plant Held For Future Use						
1975		DPW	S		13,198,371	5,673,438	13,198,371	5,673,438
1976		P	SG		-	-	-	-
1977		T	SG		1,517,970	686,121	1,517,970	672,700
1978		P	SG		-	-	-	-
1979		P	SE		-	-	-	-
1980		T	SG		457,057	206,589	202,304	89,653
1981								
1982								
1983		<b>Total Plant Held For Future Use</b>		<b>B10</b>	<b><u>15,173,398</u></b>	<b><u>6,566,148</u></b>	<b><u>14,918,645</u></b>	<b><u>6,435,791</u></b>
1984								
1985	114	Electric Plant Acquisition Adjustments						
1986		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1987		P	SG		144,704,699	65,406,325	144,704,699	64,127,011
1988		P	SG		-	-	-	-
1989		<b>Total Electric Plant Acquisition Adjustment</b>		<b>B15</b>	<b><u>156,468,483</u></b>	<b><u>77,170,109</u></b>	<b><u>156,468,483</u></b>	<b><u>75,890,794</u></b>
1990								
1991	115	Accum Provision for Asset Acquisition Adjustments						
1992		P	S		(2,347,900)	(2,347,900)	(2,347,900)	(2,347,900)
1993		P	SG		(141,648,629)	(64,024,986)	(141,648,629)	(62,772,690)
1994		P	SG		-	-	-	-
1995				<b>B15</b>	<b><u>(143,996,529)</u></b>	<b><u>(66,372,886)</u></b>	<b><u>(143,996,529)</u></b>	<b><u>(65,120,589)</u></b>
1996								
1997	128	Pensions						
1998		LABOR	SO		105,991,600	47,027,920	0	0
1999		<b>Total Pensions</b>		<b>B15</b>	<b><u>105,991,600</u></b>	<b><u>47,027,920</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
2000								
2001	124	Weatherization						
2002		DMSC	S		575,177	0	575,177	0
2003		DMSC	SO		-	-	-	-
2004				<b>B16</b>	<b><u>575,177</u></b>	<b><u>0</u></b>	<b><u>575,177</u></b>	<b><u>0</u></b>
2005								
2006	182W	Weatherization						
2007		DMSC	S		210,145,459	-	210,145,459	-
2008		DMSC	SG		-	-	-	-
2009		DMSC	SGCT		-	-	-	-
2010		DMSC	SO		-	-	-	-
2011				<b>B16</b>	<b><u>210,145,459</u></b>	<b><u>-</u></b>	<b><u>210,145,459</u></b>	<b><u>-</u></b>
2012								
2013	186W	Weatherization						
2014		DMSC	S		-	-	-	-
2015		DMSC	CN		-	-	-	-
2016		DMSC	CNP		-	-	-	-
2017		DMSC	SG		-	-	-	-
2018		DMSC	SO		-	-	-	-
2019				<b>B16</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
2020								
2021		<b>Total Weatherization</b>		<b>B16</b>	<b><u>210,720,636</u></b>	<b><u>0</u></b>	<b><u>210,720,636</u></b>	<b><u>0</u></b>





2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS	
FERC ACCT	BUS DESCRIP FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2083	182M	Misc Regulatory Assets					
2084		DDS2	S	395,632,628	(23,614,964)	432,635,636	15,588,005
2085		DEFSG	SG	6,096,239	2,755,491	2,647,569	1,173,291
2086		P	SGCT	-	-	-	-
2087		DEFSG	SG-P	-	-	-	-
2088		P	SE	189,217,321	84,118,437	115,119,099	50,621,371
2089		P	SG	-	-	-	-
2090		DDSO2	SO	321,082,116	142,462,462	73,116,795	32,022,455
2091				<u>912,028,303</u>	<u>205,721,426</u>	<u>623,519,099</u>	<u>99,405,122</u>
2092							
2093	186M	Misc Deferred Debits					
2094		LABOR	S	2,023,637	-	2,023,637	-
2095		P	SG	-	-	-	-
2096		P	SG	-	-	-	-
2097		DEFSG	SG	113,370,119	51,243,138	113,370,119	50,240,848
2098		LABOR	SO	170,174	75,505	170,174	74,530
2099		P	SE	474,113	210,772	474,113	208,482
2100		P	SG	-	-	-	-
2101		GP	EXCTAX	-	-	-	-
2102		<b>Total Misc. Deferred Debits</b>		<u><b>116,038,043</b></u>	<u><b>51,529,415</b></u>	<u><b>116,038,043</b></u>	<u><b>50,523,860</b></u>
2103							
2104		Working Capital					
2105	CWC	Cash Working Capital					
2106		CWC	S	32,194,416	17,395,678	31,288,387	16,688,828
2107		CWC	SO	-	-	-	-
2108		CWC	SE	-	-	-	-
2109				<u>32,194,416</u>	<u>17,395,678</u>	<u>31,288,387</u>	<u>16,688,828</u>
2110							
2111	OWC	Other Work. Cap.					
2112	131	Cash	GP	-	-	-	-
2113	135	Working Funds	GP	-	-	-	-
2114	141	Notes Receivabl	GP	-	-	-	-
2115	143	Other A/R	GP	-	-	-	-
2116	232	A/P	PTD	46,220,334	20,507,721	46,220,334	20,242,799
2117	232	A/P	PTD	(22,633)	-	(22,633)	-
2118	232	A/P	PTD	(6,126,033)	(2,718,089)	(6,126,033)	(2,682,976)
2119	232	A/P	P	(2,047,068)	(910,045)	(2,047,068)	(900,158)
2120	232	A/P	T	(3,512,542)	(1,587,664)	(3,512,542)	(1,556,610)
2120	2533	Other Msc. Df. Crd.	P	-	-	-	-
2121	2533	Other Msc. Df. Crd.	P	(9,565,629)	(4,252,495)	(9,565,629)	(4,206,298)
2122	230	Asset Retir. Oblig.	P	-	-	-	-
2123	230	Asset Retir. Oblig.	P	(2,185,812)	-	(2,185,812)	-
2124	254105	ARO Reg Liability	P	-	-	-	-
2125	254105	ARO Reg Liability	P	-	-	-	-
2126	2533	Cholla Reclamation	P	-	-	-	-
2127				<u>22,760,618</u>	<u>11,039,429</u>	<u>22,760,618</u>	<u>10,896,757</u>
2128							
2129		<b>Total Working Capital</b>		<u><b>54,955,034</b></u>	<u><b>28,435,107</b></u>	<u><b>54,049,005</b></u>	<u><b>27,585,584</b></u>
2130		Miscellaneous Rate Base					
2131	18221	Unrec Plant & Reg Study Costs					
2132		P	S	-	-	-	-
2133							
2134							
2135							
2136	18222	Nuclear Plant - Trojan					
2137		P	S	-	-	-	-
2138		P	TROJP	-	-	-	-
2139		P	TROJD	-	-	-	-
2140				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2141							
2142							

2020 PROTOCOL 13-Month Average					DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2143								
2144	1869	Misc Deferred Debits-Trojan						
2145		P	S		-	-	-	-
2146		P	SG		-	-	-	-
2147					-	-	-	-
2148					-	-	-	-
2149	<b>Total Miscellaneous Rate Base</b>			<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2150								
2151	<b>Total Rate Base Additions</b>				<b>1,988,958,821</b>	<b>586,554,433</b>	<b>1,593,297,236</b>	<b>428,905,582</b>
2152	235	Customer Service Deposits						
2153		CUST	S		-	-	(14,402,813)	(14,402,813)
2154		CUST	CN		-	-	-	-
2155	<b>Total Customer Service Deposits</b>			<b>B15</b>	<b>-</b>	<b>-</b>	<b>(14,402,813)</b>	<b>(14,402,813)</b>
2156								
2157	2281	Prop Ins	PTD	S	(3,623,664)	(953,558)	(3,623,664)	(953,558)
2157	2281	Prop Ins	PTD	SO	(3,153,846)	(1,399,345)	(3,153,846)	(1,381,268)
2158	2282	Inj & Dam	PTD	SO	(169,869,067)	(75,370,020)	3,153,846	1,381,268
2159	2282	Inj & Dam	PTD	S	(12,249,135)	-	(12,249,135)	-
2160	2283	Pen & Ben	PTD	SO	(1,505,531)	(667,996)	(1,505,531)	(659,367)
2161	254	Reg Liab	PTD	SO	(27,417,123)	(12,164,834)	(27,417,123)	(12,007,687)
2162	25335	Reg Liab	PTD	SE	(115,119,099)	(51,177,338)	(115,119,099)	(50,621,371)
2163				<b>B15</b>	<b>(332,937,465)</b>	<b>(141,733,091)</b>	<b>(159,914,552)</b>	<b>(64,241,982)</b>
2164								
2165	22841	Accum Misc. Operating Provisions						
2166		P	S		-	-	-	-
2167		P	SG		(234,889)	(106,169)	(234,889)	(104,093)
2168				<b>B15</b>	<b>(234,889)</b>	<b>(106,169)</b>	<b>(234,889)</b>	<b>(104,093)</b>
2169								
2170	254105	ARO	P	S	-	-	-	-
2171	230	ARO	P	TROJD	(5,906,131)	(2,661,711)	(5,906,131)	(2,613,730)
2172	254105	ARO	P	TROJD	-	-	-	-
2173	254	Reg Liab	P	S	(1,644,851,252)	(667,035,173)	(1,570,519,840)	(652,696,256)
2174				<b>B15</b>	<b>(1,650,757,383)</b>	<b>(669,696,883)</b>	<b>(1,576,425,971)</b>	<b>(655,309,986)</b>
2175								
2176	252	Customer Advances for Construction						
2177		DPW	S		(12,390,182)	(313,437)	(31,850,835)	(23,993,981)
2178		DPW	SE		-	-	-	-
2179		T	SG		(123,524,210)	(55,832,773)	(104,063,557)	(46,116,573)
2180		DPW	SO		-	-	-	-
2181		CUST	CN		-	-	-	-
2182	<b>Total Customer Advances for Construction</b>			<b>B20</b>	<b>(135,914,392)</b>	<b>(56,146,210)</b>	<b>(135,914,392)</b>	<b>(70,110,554)</b>
2183								
2184	25398	SO2 Emissions						
2185		P	SE		-	-	-	-
2186					-	-	-	-
2187					-	-	-	-
2188	25399	Other Deferred Credits						
2189		P	S		(8,708,172)	(1,074,651)	(8,708,172)	(1,074,651)
2190		LABOR	SO		(1,119,352)	(496,650)	(1,119,352)	(490,235)
2191		P	SG		(134,080,999)	(60,604,427)	(134,080,999)	(59,419,035)
2192		P	SE		(15,160,103)	(6,739,574)	(15,160,103)	(6,666,359)
2193				<b>B15</b>	<b>(159,068,626)</b>	<b>(68,915,303)</b>	<b>(159,068,626)</b>	<b>(67,650,280)</b>



2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2263								
2264								
2265	108SP	Steam Prod Plant Accumulated Depr						
2266		P	S		(36,778,129)	(25,580,444)	(228,195,280)	(216,997,594)
2267		P	SG		(793,971,548)	(358,874,048)	(793,971,548)	(351,854,654)
2268		P	SG		(754,039,767)	(340,824,938)	(754,039,767)	(334,158,575)
2269		P	SG		(2,114,581,944)	(955,788,131)	(2,114,581,944)	(937,093,401)
2270		P	SG		-	-	-	-
2271		P	SG		-	-	-	-
2272				B17	<u>(3,699,371,387)</u>	<u>(1,681,067,559)</u>	<u>(3,890,788,538)</u>	<u>(1,840,104,224)</u>
2273								
2274	108NP	Nuclear Prod Plant Accumulated Depr						
2275		P	SG		-	-	-	-
2276		P	SG		-	-	-	-
2277		P	SG		-	-	-	-
2278				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2279								
2280								
2281	108HP	Hydraulic Prod Plant Accum Depr						
2282		P	S		701,488	-	701,488	-
2283		P	SG		(171,504,121)	(77,519,627)	(171,504,121)	(76,003,383)
2284		P	SG		(32,282,176)	(14,591,499)	(32,282,176)	(14,306,097)
2285		P	SG		(244,476,399)	(110,502,996)	(240,680,344)	(106,659,362)
2286		P	SG		(69,288,961)	(31,318,515)	(69,288,961)	(30,705,941)
2287				B17	<u>(516,850,170)</u>	<u>(233,932,638)</u>	<u>(513,054,114)</u>	<u>(227,674,783)</u>
2288								
2289	108OP	Other Production Plant - Accum Depr						
2290		P	S		(24,688)	(24,537)	(24,688)	(24,537)
2291		P	SG		-	-	-	-
2292		P	SG		257,987,201	116,609,860	257,987,201	114,329,031
2293		P	SG		(517,450,209)	(233,886,783)	(517,450,209)	(229,312,076)
2294		P	SG		(46,783,469)	(21,146,063)	(46,783,469)	(20,732,457)
2295				B17	<u>(306,271,165)</u>	<u>(138,447,523)</u>	<u>(306,271,165)</u>	<u>(135,740,040)</u>
2296								
2297	108EP	Experimental Plant - Accum Depr						
2298		P	SG		-	-	-	-
2299		P	SG		-	-	-	-
2300					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2301								
2302		<b>Total Production Plant Accum Depreciation</b>		<b>B17</b>	<b><u>(4,522,492,722)</u></b>	<b><u>(2,053,447,720)</u></b>	<b><u>(4,710,113,817)</u></b>	<b><u>(2,203,519,046)</u></b>
2303								
2304		Summary of Prod Plant Depreciation by Factor						
2305		S			(36,101,329)	(25,604,980)	(227,518,480)	(217,022,131)
2306		DGP			-	-	-	-
2307		DGU			-	-	-	-
2308		SG			(4,486,391,393)	(2,027,842,739)	(4,482,595,337)	(1,986,496,915)
2309		SSGCH			-	-	-	-
2310		SSGCT			-	-	-	-
2311		<b>Total of Prod Plant Depreciation by Factor</b>			<b><u>(4,522,492,722)</u></b>	<b><u>(2,053,447,720)</u></b>	<b><u>(4,710,113,817)</u></b>	<b><u>(2,203,519,046)</u></b>
2312								
2313								
2314	108TP	Transmission Plant Accumulated Depr						
2315		T	SG		(352,800,568)	(159,465,372)	(352,800,568)	(156,346,310)
2316		T	SG		(425,419,526)	(192,289,041)	(425,419,526)	(188,527,965)
2317		T	SG		(1,316,500,013)	(595,056,195)	(1,316,500,013)	(583,417,199)
2318		<b>Total Trans Plant Accum Depreciation</b>		<b>B17</b>	<b><u>(2,094,720,107)</u></b>	<b><u>(946,810,607)</u></b>	<b><u>(2,094,720,107)</u></b>	<b><u>(928,291,473)</u></b>

2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2319	108360	Land and Land Rights						
2320		DPW	S		(10,069,160)	(3,313,744)	(10,069,160)	(3,313,744)
2321				B17	(10,069,160)	(3,313,744)	(10,069,160)	(3,313,744)
2322								
2323	108361	Structures and Improvements						
2324		DPW	S		(34,944,890)	(16,182,407)	(34,944,890)	(16,182,407)
2325				B17	(34,944,890)	(16,182,407)	(34,944,890)	(16,182,407)
2326								
2327	108362	Station Equipment						
2328		DPW	S		(365,386,895)	(159,538,363)	(365,386,895)	(159,538,363)
2329				B17	(365,386,895)	(159,538,363)	(365,386,895)	(159,538,363)
2330								
2331	108363	Storage Battery Equipment						
2332		DPW	S		-	-	-	-
2333				B17	-	-	-	-
2334								
2335	108364	Poles, Towers & Fixtures						
2336		DPW	S		(699,586,725)	(172,834,747)	(699,586,725)	(172,834,747)
2337				B17	(699,586,725)	(172,834,747)	(699,586,725)	(172,834,747)
2338								
2339	108365	Overhead Conductors						
2340		DPW	S		(358,481,684)	(87,960,496)	(358,481,684)	(87,960,496)
2341				B17	(358,481,684)	(87,960,496)	(358,481,684)	(87,960,496)
2342								
2343	108366	Underground Conduit						
2344		DPW	S		(185,837,086)	(90,941,068)	(185,837,086)	(90,941,068)
2345				B17	(185,837,086)	(90,941,068)	(185,837,086)	(90,941,068)
2346								
2347	108367	Underground Conductors						
2348		DPW	S		(394,332,795)	(213,052,290)	(394,332,795)	(213,052,290)
2349				B17	(394,332,795)	(213,052,290)	(394,332,795)	(213,052,290)
2350								
2351	108368	Line Transformers						
2352		DPW	S		(623,109,398)	(174,041,307)	(623,109,398)	(174,041,307)
2353				B17	(623,109,398)	(174,041,307)	(623,109,398)	(174,041,307)
2354								
2355	108369	Services						
2356		DPW	S		(379,019,982)	(123,577,814)	(379,019,982)	(123,577,814)
2357				B17	(379,019,982)	(123,577,814)	(379,019,982)	(123,577,814)
2358								
2359	108370	Meters						
2360		DPW	S		(108,175,562)	(55,697,512)	(108,175,562)	(55,697,512)
2361				B17	(108,175,562)	(55,697,512)	(108,175,562)	(55,697,512)
2362								
2363								
2364								
2365	108371	Installations on Customers' Premises						
2366		DPW	S		(7,312,451)	(3,385,144)	(7,312,451)	(3,385,144)
2367				B17	(7,312,451)	(3,385,144)	(7,312,451)	(3,385,144)
2368								
2369	108372	Leased Property						
2370		DPW	S		-	-	-	-
2371				B17	-	-	-	-
2372								
2373	108373	Street Lights						
2374		DPW	S		(34,108,582)	(13,524,399)	(34,108,582)	(13,524,399)
2375				B17	(34,108,582)	(13,524,399)	(34,108,582)	(13,524,399)
2376								
2377	108D00	Unclassified Dist Plant - Acct 300						
2378		DPW	S		-	-	-	-
2379				B17	-	-	-	-
2380								
2381	108DS	Unclassified Dist Sub Plant - Acct 300						
2382		DPW	S		-	-	-	-
2383				B17	-	-	-	-
2384								
2385	108DP	Unclassified Dist Sub Plant - Acct 300						
2386		DPW	S		5,333,795	1,939,015	5,333,795	1,939,015
2387				B17	5,333,795	1,939,015	5,333,795	1,939,015
2388								
2389								
2390		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(3,195,031,413)</b>	<b>(1,112,110,274)</b>	<b>(3,195,031,413)</b>	<b>(1,112,110,274)</b>
2391								
2392		Summary of Distribution Plant Depr by Factor						
2393		S			(3,195,031,413)	(1,112,110,274)	(3,195,031,413)	(1,112,110,274)
2394								
2395		Total Distribution Depreciation by Factor			(3,195,031,413)	(1,112,110,274)	(3,195,031,413)	(1,112,110,274)



2020 PROTOCOL 13-Month Average				DECEMBER 2022 UNADJUSTED RESULTS		DECEMBER 2022 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2467								
2468	111HP	Accum Prov for Amort-Hydro						
2469		P	SG		-	-	-	-
2470		P	SG		-	-	-	-
2471		P	SG		(3,451,259)	(1,559,964)	(3,451,259)	(1,529,452)
2472		P	SG		-	-	-	-
2473				B18	<u>(3,451,259)</u>	<u>(1,559,964)</u>	<u>(3,451,259)</u>	<u>(1,529,452)</u>
2474								
2475								
2476	111IP	Accum Prov for Amort-Intangible Plant						
2477		I-SITUS	S		27,837,277	29,483,047	(1,776,152)	(130,382)
2478		I-DGP	SG		-	-	-	-
2479		I-DGU	SG		(409,529)	(185,106)	(409,529)	(181,486)
2480		P	SE		(3,719)	(1,653)	(3,719)	(1,635)
2481		I-SG	SG		(112,627,526)	(50,907,487)	(112,627,526)	(49,911,762)
2482		I-SG	SG		(111,540,975)	(50,416,367)	(43,130,129)	(19,113,451)
2483		I-SG	SG		(6,079,628)	(2,747,984)	(6,079,628)	(2,694,234)
2484		CUST	CN		(170,186,528)	(82,787,832)	(170,186,528)	(82,787,832)
2485		P	SG		-	-	-	-
2486		P	SG		-	-	-	-
2487		PTD	SO		(337,235,575)	(149,629,667)	(337,235,575)	(147,696,725)
2488				B18	<u>(710,246,201)</u>	<u>(307,193,049)</u>	<u>(671,448,784)</u>	<u>(302,517,507)</u>
2489	111IP	Less Non-Regulated Plant						
2490		NUTIL	OTH		-	-	-	-
2491					<u>(710,246,201)</u>	<u>(307,193,049)</u>	<u>(671,448,784)</u>	<u>(302,517,507)</u>
2492								
2493	111390	Accum Amtr - Capital Lease						
2494		G-SITUS	S		-	-	-	-
2495		P	SG		-	-	-	-
2496		PTD	SO		-	-	-	-
2497				B9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2498								
2499		Remove Capital Lease Amtr			-	-	-	-
2500								
2501		<b>Total Accum Provision for Amortization</b>		B18	<u><b>(727,272,644)</b></u>	<u><b>(309,355,466)</b></u>	<u><b>(688,475,227)</b></u>	<u><b>(304,642,058)</b></u>
2502								
2503								
2504								
2505								
2506		Summary of Amortization by Factor						
2507		S			15,545,242	29,449,921	(14,068,187)	(163,508)
2508		DGP			-	-	-	-
2509		DGU			-	-	-	-
2510		SE			(3,719)	(1,653)	(3,719)	(1,635)
2511		SO			(338,518,724)	(150,198,994)	(338,518,724)	(148,258,697)
2512		CN			(170,186,528)	(82,787,832)	(170,186,528)	(82,787,832)
2513		SSGCT			-	-	-	-
2514		SSGCH			-	-	-	-
2515		SG			(234,108,916)	(105,816,908)	(165,698,070)	(73,430,386)
2516		Less Capital Lease			-	-	-	-
2517		<b>Total Provision For Amortization by Factor</b>			<u><b>(727,272,644)</b></u>	<u><b>(309,355,466)</b></u>	<u><b>(688,475,227)</b></u>	<u><b>(304,642,058)</b></u>



# **3. REVENUE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

		Type A 3.2	Type A 3.3	Type A 3.4	Type A 3.5	Type A 3.6 NTUA Contract Reallocation Adjustment
	Total Adjustments	Revenue Normalizing	REC Revenue Reallocation	Wheeling Revenue	REC and NPC Accruals	
1 Operating Revenues:						
2 General Business Revenues	(92,242,494)	(67,594,902)	-	-	175,300,000	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,061,282	-	-	-	-	13,061,282
5 Other Operating Revenues	(2,471,451)	-	2,182,559	(5,291,655)	-	-
6 Total Operating Revenues	(81,652,663)	(67,594,902)	2,182,559	(5,291,655)	175,300,000	13,061,282
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						
20 Total O&M Expenses	-	-	-	-	-	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(16,367,599)	(13,549,665)	437,503	(1,060,733)	35,139,577	2,618,186
26 Income Taxes - State	(3,706,808)	(3,068,624)	99,082	(240,227)	7,958,142	592,947
27 Income Taxes - Def Net	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	(20,074,407)	(16,618,289)	536,585	(1,300,960)	43,097,719	3,211,132
32						
33 Operating Rev For Return:	(61,578,256)	(50,976,613)	1,645,974	(3,990,695)	132,202,281	9,850,150
34						
35 Rate Base:						
36 Electric Plant In Service	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Pensions	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(223,754)	(185,232)	5,981	(14,501)	480,378	35,792
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(223,754)	(185,232)	5,981	(14,501)	480,378	35,792
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-
58						
59 Total Rate Base Deductions	-	-	-	-	-	-
60						
61 Total Rate Base:	(223,754)	(185,232)	5,981	(14,501)	480,378	35,792
62						
63 Return on Rate Base	-0.866%	-0.630%	0.020%	-0.049%	1.634%	0.122%
64						
65 Return on Equity	-1.625%	-1.182%	0.038%	-0.093%	3.066%	0.228%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(81,652,663)	(67,594,902)	2,182,559	(5,291,655)	175,300,000	13,061,282
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(4,909)	(4,064)	131	(318)	10,539	785
72 Schedule "M" Additions	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	(81,647,754)	(67,590,839)	2,182,428	(5,291,337)	175,289,461	13,060,497
75						
76 State Income Taxes	(3,706,808)	(3,068,624)	99,082	(240,227)	7,958,142	592,947
77 Taxable Income	(77,940,946)	(64,522,214)	2,083,346	(5,051,110)	167,331,320	12,467,550
78						
79 Federal Income Taxes + Other	(16,367,599)	(13,549,665)	437,503	(1,060,733)	35,139,577	2,618,186

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

	Type B 3.1	Type B 3.4	Type B 3.5
	Temperature Normalizing	Wheeling Revenue	REC and NPC Accruals
1 Operating Revenues:			
2 General Business Revenues	(24,647,592)	-	(175,300,000)
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	637,644	-
6 Total Operating Revenues	<u>(24,647,592)</u>	<u>637,644</u>	<u>(175,300,000)</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			
20 Total O&M Expenses	-	-	-
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(4,940,707)	127,818	(35,139,577)
26 Income Taxes - State	(1,118,933)	28,947	(7,958,142)
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	<u>(6,059,640)</u>	<u>156,766</u>	<u>(43,097,719)</u>
32			
33 Operating Rev For Return:	<u>(18,587,951)</u>	<u>480,879</u>	<u>(132,202,281)</u>
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(67,542)	1,747	(480,378)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>(67,542)</u>	<u>1,747</u>	<u>(480,378)</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	<u>(67,542)</u>	<u>1,747</u>	<u>(480,378)</u>
62			
63 Return on Rate Base	-0.243%	0.006%	-1.727%
64			
65 Return on Equity	-0.455%	0.012%	-3.240%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(24,647,592)	637,644	(175,300,000)
69 Other Deductions			
70 Interest (AFUDC)	-	-	-
71 Interest	(1,482)	38	(10,539)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	<u>(24,646,110)</u>	<u>637,606</u>	<u>(175,289,461)</u>
75			
76 State Income Taxes	<u>(1,118,933)</u>	<u>28,947</u>	<u>(7,958,142)</u>
77 Taxable Income	<u>(23,527,176)</u>	<u>608,659</u>	<u>(167,331,320)</u>
78			
79 Federal Income Taxes + Other	<u>(4,940,707)</u>	<u>127,818</u>	<u>(35,139,577)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	B	(30,101,447)	UT	100.000%	(30,101,447)	
Commercial	442	B	1,938,174	UT	100.000%	1,938,174	
Industrial	442	B	4,504,292	UT	100.000%	4,504,292	
Irrigation	442	B	(988,611)	UT	100.000%	(988,611)	
Total			<u>(24,647,592)</u>			<u>(24,647,592)</u>	3.1.1

**Description of Adjustment:**

This adjustment normalizes general business revenue in results by comparing unadjusted sales to weather normalized sales. Revenue recorded during the 12 months ended December 2022 is restated to reflect normal temperature patterns over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy and net power costs. In addition, this adjustment normalizes Schedule 197 a tariff rider, a credit from revenues.

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2022  
Table 1 Summary  
(\$000)

	A	B	C	Ref 3.2 D	Ref 3.1 E	Ref 3.1 F	G	H
	Total Revenue <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	JAM Model Beginning Point	Type A Normalizing Adjustments <sup>3</sup>	Type B Sch 197 Normalization	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	\$ 923,456	\$ (13,089)	\$ 910,368	\$ (20,092)	\$ 12,001	\$ (42,102)	\$ (50,194)	\$ 860,174
Commercial	\$ 834,976	(13,266)	\$ 821,710	\$ (25,565)	\$ 8,941	\$ (7,002)	\$ (23,627)	\$ 798,083
Industrial	\$ 377,119	(10,448)	\$ 366,671	\$ (35,576)	\$ 3,906	\$ -	\$ (31,670)	\$ 335,001
Situs Contracts	\$ 144,134	-	\$ 144,134	\$ 14,467	\$ 598	\$ -	\$ 15,066	\$ 159,200
Irrigation	\$ 20,187	(349)	\$ 19,838	\$ (681)	\$ 244	\$ (1,289)	\$ (1,726)	\$ 18,112
Public St & Hwy	\$ 6,321	(75)	\$ 6,246	\$ (148)	\$ 57	\$ -	\$ (91)	\$ 6,155
<b>Total Utah</b>	<b>\$ 2,306,193</b>	<b>\$ (37,226)</b>	<b>\$ 2,268,967</b>	<b>\$ (67,595)</b>	<b>\$ 25,747</b>	<b>\$ (50,394)</b>	<b>\$ (92,242)</b>	<b>\$ 2,176,725</b>
Source / Formula	<b>Page 3.1.4</b>	<b>Page 3.1.4</b>	A + B	<b>Page 3.1.4</b>	<b>Page 3.1.4</b>	<b>Page 3.1.4</b>	D + E + F	<b>Page 3.1.4</b>

<sup>1</sup> All revenues are as booked in the company's revenue reporting system.

<sup>2</sup> Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and demand-side management revenue.

<sup>3</sup> Includes removal of revenue adjustment - deferred NPC, revenue accounting adj and special contracts buy-through.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2022**  
**Summary of Energy Adjustments (MWh) - State of Utah**  
**Historical 12 Months Ended December 2022**  
**Table 1 (MWh)**

	A	B	A + B
	Total MWhs <sup>1</sup>	Total Adjustment MWhs <sup>2</sup>	Total Utah Adjusted MWhs
Residential	8,291,943	(406,542)	7,885,401
Commercial	10,064,024	(138,734)	9,925,290
Industrial	5,205,162	36,839	5,242,001
Situs Contracts	2,232,708	(45,020)	2,187,688
Irrigation	258,844	(20,786)	238,057
Public St & Hwy	57,097	-	57,097
<b>Total Utah</b>	<b>26,109,777</b>	<b>(574,243)</b>	<b>25,535,534</b>

1. All MWhs are as booked in the Company's revenue report system.
2. Includes weather normalization and buy-through MWh's for special contracts.

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2022  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Sch197 Type B	Temperature Type B		
<b>Residential</b>									
1	801,408,785	-	801,408,785	-	4,617,578	10,934,850	(38,622,955)	(23,070,527)	778,338,258
2	443,414	-	443,414	-	2,555	6,111	(56,503)	(47,838)	395,576
2E	677,476	-	677,476	-	3,903	9,510	-	13,413	690,889
3	16,403,971	-	16,403,971	-	94,517	222,581	(732,750)	(415,652)	15,988,319
135/136/137	42,862,214	-	42,862,214	-	246,965	566,149	(2,065,694)	(1,252,580)	41,609,635
6	10,447,108	-	10,447,108	-	60,194	121,034	(225,011)	(43,783)	10,403,326
6-135/136/137	316,464	-	316,464	-	1,823	3,669	(6,816)	(1,324)	315,141
6A	661,574	-	661,574	-	3,812	10,338	-	14,150	675,724
6A-135/136/137	3,898	-	3,898	-	22	32	-	54	3,952
7	346,829	-	346,829	-	1,998	3,146	-	5,144	351,973
8	52,610	-	52,610	-	303	608	-	911	53,521
23	11,181,225	-	11,181,225	-	64,424	119,504	(392,645)	(208,717)	10,972,508
23-135/136/137	330,561	-	330,561	-	1,905	3,518	(124)	5,299	335,860
PTLD	105	-	105	-	1	-	-	1	106
<b>Subtotal</b>	<b>885,136,233</b>	<b>-</b>	<b>885,136,233</b>	<b>-</b>	<b>5,100,000</b>	<b>12,001,051</b>	<b>(42,102,498)</b>	<b>(25,001,447)</b>	<b>860,134,786</b>
Rev Adj - Deferred NPC	20,252,439	-	20,252,439	(20,252,439)	-	-	-	(20,252,439)	-
Rev Accountina Adj	(160,143)	-	(160,143)	160,143	-	-	-	160,143	-
Other Customer Retail Revenue	86,375	(86,375)	-	-	-	-	-	-	-
Solar Feed-in Revenue	237,585	(237,585)	-	-	-	-	-	-	-
DSM	9,692,053	(9,692,053)	-	-	-	-	-	-	-
Blue Sky	2,624,984	(2,624,984)	-	-	-	-	-	-	-
Rev Adj - Property Insurance	447,559	(447,559)	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>33,180,853</b>	<b>(13,088,557)</b>	<b>20,092,297</b>	<b>(20,092,297)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,092,297)</b>	<b>-</b>
Unbilled	5,100,000	-	5,100,000	-	(5,100,000)	-	-	(5,100,000)	-
AGA/Revenue Credit	39,065	-	39,065	-	-	-	-	-	39,065
<b>Total</b>	<b>923,466,151</b>	<b>(13,088,557)</b>	<b>910,367,594</b>	<b>(20,092,297)</b>	<b>-</b>	<b>12,001,051</b>	<b>(42,102,498)</b>	<b>(50,193,744)</b>	<b>860,173,851</b>
<b>Commercial</b>									
6	425,611,376	-	425,611,376	-	1,839,982	4,929,987	(3,484,488)	3,285,481	428,896,857
6-135/136/137	15,290,662	-	15,290,662	-	66,104	176,834	(125,185)	117,753	15,408,415
6A	37,910,564	-	37,910,564	-	163,893	560,793	(595,363)	129,323	38,039,887
6A-135/136/137	1,663,545	-	1,663,545	-	7,192	25,524	(26,125)	6,591	1,670,135
7	851,936	-	851,936	-	3,683	7,739	-	11,422	863,359
8	62,642,729	-	62,642,729	-	270,814	714,686	(565,464)	420,036	63,062,766
6-135/136/137	5,449,025	-	5,449,025	-	23,557	62,529	(49,187)	36,899	5,488,924
9	62,360,934	-	62,360,934	-	269,596	754,473	-	1,024,069	63,385,003
9A	1,241,456	-	1,241,456	-	5,367	13,567	-	18,934	1,260,390
15M	716,857	-	716,857	-	3,099	7,067	-	10,166	727,022
15T	355,007	-	355,007	-	1,535	3,794	-	5,329	360,337
23	129,017,089	-	129,017,089	-	557,760	1,500,361	(2,130,830)	(72,709)	128,944,380
23-135/136/137	1,557,963	-	1,557,963	-	6,735	18,266	(25,731)	(731)	1,557,232
31	11,450,691	-	11,450,691	-	49,503	125,014	-	174,517	11,625,208
32	11,998,218	-	11,998,218	-	51,870	39,913	-	91,783	12,090,001
34	18,344,997	-	18,344,997	-	79,308	-	-	79,308	18,424,305
PTLD	452	-	452	-	2	-	-	2	454
<b>Subtotal</b>	<b>786,463,502</b>	<b>-</b>	<b>786,463,502</b>	<b>-</b>	<b>3,400,000</b>	<b>8,940,548</b>	<b>(7,002,373)</b>	<b>5,338,174</b>	<b>791,801,676</b>
Rev Adj - Deferred NPC	24,364,663	-	24,364,663	(24,364,663)	-	-	-	(24,364,663)	-
Rev Accountina Adj	1,200,445	-	1,200,445	(1,200,445)	-	-	-	(1,200,445)	-
Other Customer Retail Revenue	103,913	(103,913)	-	-	-	-	-	-	-
Solar Feed-in Revenue	283,715	(283,715)	-	-	-	-	-	-	-
DSM	11,661,292	(11,661,292)	-	-	-	-	-	-	-
Blue Sky	820,935	(820,935)	-	-	-	-	-	-	-
Rev Adj - Property Insurance	396,068	(396,068)	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>38,831,030</b>	<b>(13,265,923)</b>	<b>25,565,108</b>	<b>(25,565,108)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,565,108)</b>	<b>-</b>
Unbilled	3,400,000	-	3,400,000	-	(3,400,000)	-	-	(3,400,000)	-
AGA/Revenue Credit	6,281,287	-	6,281,287	-	-	-	-	-	6,281,287
<b>Total</b>	<b>834,975,820</b>	<b>(13,265,923)</b>	<b>821,709,897</b>	<b>(25,565,108)</b>	<b>-</b>	<b>8,940,548</b>	<b>(7,002,373)</b>	<b>(23,626,934)</b>	<b>798,082,963</b>
<b>Industrial</b>									
6	48,716,150	-	48,716,150	-	183,281	568,581	-	751,862	49,468,012
6-135/136/137	342,042	-	342,042	-	1,287	3,946	-	5,233	347,275
6A	7,167,562	-	7,167,562	-	26,966	108,159	-	135,125	7,302,687
6A-135/136/137	672,460	-	672,460	-	2,530	10,473	-	13,003	685,463
7	88,663	-	88,663	-	334	806	-	1,140	89,803
8	71,593,690	-	71,593,690	-	269,353	826,441	-	1,095,794	72,689,484
9	189,973,069	-	189,973,069	-	714,724	2,282,485	-	2,997,209	192,970,278
9A	1,241,675	-	1,241,675	-	4,671	11,901	-	16,572	1,258,248
15M	1,590	-	1,590	-	6	11	-	17	1,606
15T	5,725	-	5,725	-	22	66	-	88	5,813
23	5,072,966	-	5,072,966	-	19,086	59,212	-	78,298	5,151,264
23-135/136/137	24,232	-	24,232	-	91	283	-	374	24,606
31	4,068,556	-	4,068,556	-	15,307	33,585	-	48,892	4,117,448
Contract 1	35,089,290	-	35,089,290	-	377,795	416,750	-	794,545	35,883,834

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2022  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Sch197 Type B	Temperature Type B		
Contract 2	15,458,579	-	15,458,579	(965,103)	(1,720,481)	181,592	-	(2,503,991)	12,954,588
Contract 3	93,586,498	-	93,586,498	(29,957)	16,805,028	-	-	16,775,071	110,361,569
<b>Subtotal</b>	<b>473,102,745</b>	<b>-</b>	<b>473,102,745</b>	<b>(995,060)</b>	<b>16,700,000</b>	<b>4,504,292</b>	<b>-</b>	<b>20,209,232</b>	<b>493,311,978</b>
Rev Adj - Deferred NPC	20,273,988	-	20,273,988	(20,273,988)	-	-	-	(20,273,988)	-
Rev Accounting Adj	(160,313)	-	(160,313)	160,313	-	-	-	160,313	-
Other Customer Retail Revenue	86,467	(86,467)	-	-	-	-	-	-	-
Solar Feed-in Revenue	241,546	(241,546)	-	-	-	-	-	-	-
DSM	9,704,636	(9,704,636)	-	-	-	-	-	-	-
Blue Sky	158,868	(158,868)	-	-	-	-	-	-	-
Rev Adj - Property Insurance	256,023	(256,023)	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>30,561,215</b>	<b>(10,447,541)</b>	<b>20,113,675</b>	<b>(20,113,675)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,113,675)</b>	<b>-</b>
Unbilled	16,700,000	-	16,700,000	-	(16,700,000)	-	-	(16,700,000)	-
AGA/Revenue Credit	889,307	-	889,307	-	-	-	-	-	889,307
<b>Total</b>	<b>521,253,268</b>	<b>(10,447,541)</b>	<b>510,805,727</b>	<b>(21,108,734)</b>	<b>-</b>	<b>4,504,292</b>	<b>-</b>	<b>(16,604,442)</b>	<b>494,201,285</b>
<b>Irrigation</b>									
10	18,424,548	-	18,424,548	-	(133,214)	235,645	(1,244,710)	(1,142,279)	17,282,269
10-135/136/137	661,922	-	661,922	-	(4,786)	8,557	(44,718)	(40,946)	620,976
<b>Subtotal</b>	<b>19,086,470</b>	<b>-</b>	<b>19,086,470</b>	<b>-</b>	<b>(138,000)</b>	<b>244,202</b>	<b>(1,289,428)</b>	<b>(1,183,226)</b>	<b>17,903,244</b>
Rev Adj - Deferred NPC	686,518	-	686,518	(686,518)	-	-	-	(686,518)	-
Rev Accounting Adj	(5,429)	-	(5,429)	5,429	-	-	-	5,429	-
Other Customer Retail Revenue	2,928	(2,928)	-	-	-	-	-	-	-
Solar Feed-in Revenue	8,156	(8,156)	-	-	-	-	-	-	-
DSM	327,158	(327,158)	-	-	-	-	-	-	-
Blue Sky	162	(162)	-	-	-	-	-	-	-
Rev Adj - Property Insurance	10,619	(10,619)	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,030,112</b>	<b>(349,023)</b>	<b>681,089</b>	<b>(681,089)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(681,089)</b>	<b>-</b>
Unbilled	(138,000)	-	(138,000)	-	138,000	-	-	138,000	-
AGA/Revenue Credit	208,579	-	208,579	-	-	-	-	-	208,579
<b>Total</b>	<b>20,187,162</b>	<b>(349,023)</b>	<b>19,838,139</b>	<b>(681,089)</b>	<b>-</b>	<b>244,202</b>	<b>(1,289,428)</b>	<b>(1,726,315)</b>	<b>18,111,824</b>
<b>Public Street &amp; Highway Lighting</b>									
7	65,744	-	65,744	-	(736)	603	-	(133)	65,610
11	3,720,392	-	3,720,392	-	(41,656)	33,692	-	(7,964)	3,712,428
12E	1,663,006	-	1,663,006	-	(18,620)	15,222	-	(3,398)	1,659,608
12F	74,851	-	74,851	-	(838)	678	-	(160)	74,691
12P	134,615	-	134,615	-	(1,507)	1,206	-	(301)	134,314
15M	49,274	-	49,274	-	(552)	434	-	(118)	49,156
15T	454,710	-	454,710	-	(5,091)	4,781	-	(310)	454,399
<b>Subtotal</b>	<b>6,162,592</b>	<b>-</b>	<b>6,162,592</b>	<b>-</b>	<b>(69,000)</b>	<b>56,615</b>	<b>-</b>	<b>(12,385)</b>	<b>6,150,207</b>
Rev Adj - Deferred NPC	148,851	-	148,851	(148,851)	-	-	-	(148,851)	-
Rev Accounting Adj	(1,177)	-	(1,177)	1,177	-	-	-	1,177	-
Other Customer Retail Revenue	635	(635)	-	-	-	-	-	-	-
Solar Feed-in Revenue	1,810	(1,810)	-	-	-	-	-	-	-
DSM	72,352	(72,352)	-	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>222,471</b>	<b>(74,797)</b>	<b>147,674</b>	<b>(147,674)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(147,674)</b>	<b>-</b>
Unbilled	(69,000)	-	(69,000)	-	69,000	-	-	69,000	-
AGA/Revenue Credit	4,662	-	4,662	-	-	-	-	-	4,662
<b>Total</b>	<b>6,320,725</b>	<b>(74,797)</b>	<b>6,245,928</b>	<b>(147,674)</b>	<b>-</b>	<b>56,615</b>	<b>-</b>	<b>(91,059)</b>	<b>6,154,869</b>
<b>Total</b>	<b>2,306,193,125</b>	<b>(37,225,840)</b>	<b>2,268,967,285</b>	<b>(67,594,902)</b>	<b>-</b>	<b>25,746,708</b>	<b>(50,394,300)</b>	<b>(92,242,494)</b>	<b>2,176,724,791</b>
	Ref 3.1.1	Ref 3.1.1	Ref 2.3, Ln 99	Ref 3.2	Ref 3.2	Ref 3.1	Ref 3.1	Ref 3.1.1	Ref 3.1.1

<sup>1</sup> All revenues are as booked in the company's revenue reporting system.

<sup>2</sup> Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and demand-side management revenue.

<sup>3</sup> Includes removal of revenue adjustment - deferred NPC, revenue accounting adj and special contracts buy-through.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(20,092,297)	UT	100.000%	(20,092,297)	
Commercial	442	A	(25,565,108)	UT	100.000%	(25,565,108)	
Industrial	442	A	(35,576,017)	UT	100.000%	(35,576,017)	
Special Contracts	442	A	14,467,283	UT	100.000%	14,467,283	
Irrigation	442	A	(681,089)	UT	100.000%	(681,089)	
Public Street & Highway	444	A	(147,674)	UT	100.000%	(147,674)	
			<u>(67,594,902)</u>			<u>(67,594,902)</u>	3.1.1

**Description of Adjustment:**

Included in general business revenue are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of revenue accounting adjustments, deferred net power cost, buy-through and normalization of special contract revenue and out-of-period revenue.

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
REC Revenue Reallocation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Add December 2022 REC Revenues Reallocated According to RPS Eligibility:</b>							
<u>OR/CA/WA RPS Eligible:</u>							
Realloc. of Dec22 Rev. for Non-RPS States	456	A	2,953,576	SG	44.316%	1,308,900	3.3.2
Adjustment for CA RPS Banking	456	A	(119,899)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(2,164,089)	OR	0.000%	-	3.3.2
Adjustment for WA RPS Banking	456	A	(669,588)	WA	0.000%	-	
			<u>-</u>			<u>1,308,900</u>	
<u>OR/CA RPS Eligible</u>							
Realloc. of Dec22 Rev. for Non-RPS States	456	A	89,586	SG	44.316%	39,701	3.3.2
Adjustment for CA RPS Banking	456	A	(4,703)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(84,883)	OR	0.000%	-	3.3.2
			<u>-</u>			<u>39,701</u>	
<u>CA RPS Eligible</u>							
Realloc. of Dec22 Rev. for Non-RPS States	456	A	1,432	SG	44.316%	635	3.3.2
Adjustment for CA RPS Banking	456	A	(1,432)	CA	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OR	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OTHER	0.000%	-	3.3.2
			<u>(0)</u>			<u>635</u>	
Remove December 2022 REC Deferrals	456	A	1,053,953	SG	44.316%	467,067	3.3.1
Retain 10 Percent Incentive on REC Rev.	456	A	(402,007)	UT	100.000%	(402,007)	3.3.1
Kennecott Contract Situs Allocation	456	A	600,000	UT	100.000%	600,000	3.3.1
Remove Kennecott System Allocation	456	A	(600,000)	SG	44.316%	(265,895)	3.3.1
Leaning Juniper and Pryor Mountain Rev.	456	A	833,668	SG	44.316%	369,446	3.3.1
Rec Rev. Not Eligible for RPS Compliance	456	A	58,432	SG	44.316%	25,895	3.3.2

**Description of Adjustment:**

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenue for the 12 months ended December 2022 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the 12 months ended December 2022 and also includes the 10 percent incentive under paragraph 39 of Docket No. 11-035-200 Stipulation. REC deferrals are also removed for all states. The Utah deferral is added back on a type A basis as part of adjustment 3.5.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2022**  
**REC Revenue**  
**Unadjusted Data**

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Kennecott Removal	Total Recs
FERC Acct (Ref B1)	4562700	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	301945	
January-22	(539,437)	394,100	(393,739)	50,000	(489,076)
February-22	(410,725)	539,437	(358,250)	50,000	(179,538)
March-22	(1,512,365)	410,725	(640,700)	50,000	(1,692,340)
April-22	(988,438)	1,512,365	(2,208,364)	50,000	(1,634,437)
May-22	(1,384,185)	1,976,875	(849,500)	50,000	(206,810)
June-22	(424,953)	395,747	(456,961)	50,000	(436,167)
July-22	(385,881)	424,953	(408,834)	50,000	(319,762)
August-22	(391,563)	385,881	(52,146)	50,000	(7,828)
September-22	(50,000)	391,563	(50,000)	50,000	341,563
October-22	(50,000)	50,000	(50,000)	50,000	-
November-22	(50,000)	50,000	(50,000)	50,000	-
December-22	(50,000)	50,000	(1,275,000)	50,000	(1,225,000)
<b>12 ME December 2022 Total</b>	<b>(6,237,547)</b>	<b>6,581,647</b>	<b>(6,793,495)</b>	<b>600,000</b>	<b>(5,849,395)</b>

Leaning Juniper and PM Revenue **833,668 Ref 3.3**

**REC deferrals included in unadjusted results:**

FERC Account 4562700  
Amount Yr. Ended December 2022 **1,053,953 Ref 3.3**

**10 Percent Incentive Details:**

	<b>Utah</b>	
	<b>Allocated</b>	<b>Ref</b>
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	4,020,071	Ref. 3.3.2
Less: 10 Percent Incentive to be retained by the Company	<b>402,007</b>	<b>Ref. 3.3.2</b>
Base Year REC Revenues (Excluding LJ indemnity loss)	3,618,064	

**Situs Allocation:**

FERC Account 4562700  
Amount Yr. Ended December 2022 **600,000 Ref 3.3**

Rocky Mountain Power  
Utah Results of Operations - December 2022  
REC Revenue  
Adjustment to Reallocate December 2022 Revenue

December 2022 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 5,451,908
December 2022 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 240,107
December 2022 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 98,948
Jan - Dec 2022 - Actual REC Revenues - Not Eligible for RPS Compliance(1)	\$ 58,432
Total December 2022 Unadjusted REC Revenue	\$ 5,849,395 Ref 3.3.1

Reallocate December 2022 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.4264%	25.7462%	7.9661%	13.7009%	45.1999%	5.9234%	0.0372%	
<b>December 2022 REC Rev - Eligible for CA/OR/WA RPS</b>	A	SG	5,451,908	77,768	1,403,657	434,304	746,958	2,464,255	322,939	2,027	
Adjustment for RPS/Commission order	A	SG	2,953,576	42,131	760,432	235,284	404,665	1,335,012	174,953	1,098	
Adjustment for RPS/Commission order	A	Situs	(2,953,576)	(119,899)	(2,164,089)	(669,588)					
<b>December 2022 REC Revenues - Reallocated Totals</b>			<b>5,451,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,151,624</b>	<b>3,799,267</b>	<b>497,892</b>	<b>3,125</b>	
<b>December 2022 REC Rev - Eligible for CA/OR RPS</b>	A	SG	240,107	3,425	61,818	19,127	32,897	108,528	14,223	89	
Adjustment for RPS/Commission order	A	SG	89,586	1,278	23,065	7,137	12,274	40,493	5,307	33	
Adjustment for RPS/Commission order	A	Situs	(89,586)	(4,703)	(84,883)						
<b>December 2022 REC Revenues - Reallocated Totals</b>			<b>240,107</b>	<b>-</b>	<b>-</b>	<b>26,264</b>	<b>45,171</b>	<b>149,021</b>	<b>19,529</b>	<b>123</b>	
<b>December 2022 REC Rev - Eligible for CA RPS Only</b>	A	SG	98,948	1,411	25,475	7,882	13,557	44,724	5,861	37	-
Adjustment for RPS/Commission order	A	SG	1,432	20	369	114	196	647	85	1	-
Adjustment for RPS/Commission order	A	Situs	(1,432)	(1,432)							-
<b>December 2022 REC Revenue - Reallocated Totals</b>			<b>98,948</b>	<b>-</b>	<b>25,844</b>	<b>7,996</b>	<b>13,753</b>	<b>45,371</b>	<b>5,946</b>	<b>37</b>	<b>-</b>
<b>Reallocated REC Revenue for 12 ME December 2022</b>	A	SG	3,044,594	43,429	783,866	242,535	417,136	1,376,152	180,344	1,132	-
	A	Situs	(3,044,594)	(126,034)	(2,248,972)	(669,588)	-	-	-	-	-
<b>December 2022 REC Rev - Not Eligible for RPS Compliance</b>	A	SG	58,432	833	15,044	4,655	8,006	26,411	3,461	22	-
<b>December 2022 REC Revenue - Total Reallocated</b>			<b>5,849,395</b>	<b>833</b>	<b>40,888</b>	<b>38,915</b>	<b>1,218,553</b>	<b>4,020,071</b>	<b>526,828</b>	<b>3,307</b>	<b>-</b>
			Ref 3.3.1					Ref 3.3.1			

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Wheeling Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	A	(10,062,431)	SG	44.316%	(4,459,244)	3.4.1
Other Electric Revenue	456	A	(1,672,328)	SE	43.973%	(735,373)	3.4.1
Other Electric Revenue	456	B	1,438,866	SG	44.316%	637,644	3.4.1
			<u>(10,295,893)</u>			<u>(4,556,973)</u>	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2022			187,147,115				3.4.1
Total Adjustments			<u>(10,295,893)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2022			<u>176,851,222</u>				3.4.1

**Description of Adjustment:**

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2022 by removing out-of-period and one-time adjustments.

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Wheeling Revenue

Customer	Total
3 Phase Renewables	5
Airport Solar LLC	(2,308,282)
Arizona Electric Power Cooperative, Inc.	(2,639)
Arizona Public Service Company	(71,082)
Avangrid Renewables, LLC	(6,422,192)
Avista	(15,778)
Basin Electric Power Cooperative	(2,351,036)
BHG	(5,139)
Black Hills Corporation	(3,952,308)
Bonneville Power Administration	(25,599,963)
Brookfield Renewable Trading & Marketing LP	(472,602)
Calpine Energy Solutions	(784,035)
City of Roseville	(1,886,683)
Clatskanie Peoples Utility District	(613,930)
Conoco Phillips Company	(5,023)
Constellation Energy Generation, LLC (ESS)	(39,935)
Constellation Energy Generation, LLC (Stateline)	(12,094,153)
CP Energy Marketing (US) Inc.	(15,336)
Deseret Generation & Trans.	(7,951,727)
Dynasty Power Inc.	(2,299,522)
EDF Trading North America, LLC	(349,631)
Energy Keepers, Inc	(356,133)
Evergreen Biopower	(457,984)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(191,137)
Garrett Solar LLC	(473,663)
Guzman Energy, LLC	(1,786,463)
Idaho Power Company	(3,026,867)
Idaho Power Company - Power Supply Merchant	(5,654)
Imperial Irrigation District	(847,838)
Los Angeles Department of Water & Power	(31,243)
Macquarie Energy, LLC	(1,654,280)
MAG Energy Solutions, Inc.	(2,519)
Mercuria Energy America, LLC	(1,840,398)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(3,515,970)
Navajo Tribal Utility Authority	(102,866)
Nevada Power Company	(177,888)
NextEra Energy Resources, LLC	(4,468,031)
Pacific Gas & Electric Company	(16,397)
Portland General Electric Company	(100,848)
Powerex Corporation	(44,442,864)
Public Services Company of Colorado	(54,474)
Rainbow Energy Marketing	(1,616,832)
Sacramento Municipal Utility District	(777,642)
Salt River Project	(1,023,210)
Shell Energy North America	(3,045,933)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,395,244)
Southern California Public Power Authority	(61,348)
State of South Dakota	(163,712)
Tenaska Power Services Co	(829,676)
The Energy Authority, Inc.	(1,262,070)
Thermo No. 1 BE-01, LLC	(503,187)
TransAlta Energy Marketing (U.S.) Inc.	(757,880)
Tri-State Generation & Trans.	(729,243)
U.S. Bureau of Reclamation CR	(10,961)
U.S. Bureau of Reclamation FNO	(21,820)
U.S. Bureau of Reclamation WB	(28,170)
Uniper Global Commodities North America LLC	(518,811)
Utah Associated Municipal Power Systems	(26,087,335)
Utah Municipal Power Agency	(4,518,151)
Vitol Inc.	(1,298,959)
Warm Springs Power Enterprises	(119,700)
Western Area Power Adm CO River	(2,069)
Western Area Power Adm FNO	(91,142)
Western Area Power Adm LAP	(12,571)
Western Area Power Administration	(2,891,952)
SAP Adjustments	(5,377,099)

Total (187,147,115)

Ref 3.4

Type

A	Remove refunds and other out of period adjustments*	11,734,758
B	Annualized Charges	(1,438,866)

Type A adjustments (Remove out of period and one-time adj's) 10,295,893

Ref 3.4

Wheeling Revenue Totals

(176,851,222)

Ref 3.4

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
REC and NPC Accruals Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	70,334,835	UT	100.000%	70,334,835	
Commercial and Industrial	442	A	104,482,606	UT	100.000%	104,482,606	
Public St & Hwy	444	A	482,559	UT	100.000%	482,559	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			<u>175,300,000</u>			<u>175,300,000</u>	
Residential	440	B	(70,334,835)	UT	100.000%	(70,334,835)	
Commercial and Industrial	442	B	(104,482,606)	UT	100.000%	(104,482,606)	
Public St & Hwy	444	B	(482,559)	UT	100.000%	(482,559)	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			<u>(175,300,000)</u>			<u>(175,300,000)</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

**Adjustment Detail:**

(1) Schedule 98 REC Revenue							
January 2022 - December 2022			300,000				
(2) Net Power Cost Accrual							
January 2022 - December 2022			175,000,000				
<b>Total Adjustment</b>			<u><b>175,300,000</b></u>				

**Allocation to FERC Accounts per column "C" ratio on page 3.1.1:**

<u>Account Name</u>	<u>Account</u>	<u>Amount (\$000)</u>	<u>Percent</u>
Residential	440	910,368	40.12%
Commercial and Industrial	442	1,352,354	59.60%
Public St & Hwy	444	6,246	0.28%
Other Sales Pub Auth	445	-	0.00%
		<u>2,268,967</u>	<u>100.00%</u>

**Description of Adjustment:**

This adjustment reflects the impact of the REC and net power cost deferrals on Utah assuming the best estimate for the recovery of each mechanism for January 2022 through December 2022, excluding carrying charges. The items below are adjusted on a Type A basis:

- (1) Renewable Energy Credit Deferral.
- (2) Net Power Cost Deferral.

An adjustment is also included to align the Type B REC and net power cost recoveries with the Type B adjustments made to normalize revenues, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on actual net power costs allocated to Utah customers using actual factors. The Type B revenues, net power costs, and factors included in the Utah December 2022 Results of Operations report are normalized for temperature, hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenues and expenses included in the Utah December 2022 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
NTUA Revenues	447	A	(13,061,282)	FERC	0%	-	
NTUA Revenues	447	A	<u>13,061,282</u>	UT	100%	<u>13,061,282</u>	
			<u>-</u>			<u>13,061,282</u>	

**Description of Adjustment:**

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2022 to be consistent with the treatment of loads.



## **4. O&M ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 4 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

		Type A 4.1	Type A 4.2	Type B 4.3	Type B 4.4	Type B 4.5
	Total Adjustments	Misc. General Expense & Revenue	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items and Uncollectible Expense
1 Operating Revenues:						
2 General Business Revenues	(519,790)	(519,790)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(519,790)	(519,790)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,435,235)	(3,767)	-	-	(5,431,468)	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	3,338,073	-	3,338,073	-	-	-
12 Other Power Supply	(543,964)	166,871	-	-	(710,835)	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(69,408)	-	-	-	-	(69,408)
16 Customer Service & Info	(5,327)	(5,327)	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(24,319,523)	590,130	-	(24,909,653)	-	-
19						
20 Total O&M Expenses	(27,035,383)	747,907	3,338,073	(24,909,653)	(6,142,303)	(69,408)
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	9,678,466	-	9,678,466	-	-	-
25 Income Taxes - Federal	3,111,519	(266,938)	(2,609,855)	4,743,154	1,231,550	13,608
26 Income Taxes - State	704,673	(60,454)	(591,060)	1,074,193	278,912	3,082
27 Income Taxes - Def Net	446	-	-	-	-	446
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	63,788	63,788	-	-	-	-
30						
31 Total Operating Expenses:	(13,476,491)	484,303	9,815,625	(19,092,306)	(4,631,841)	(52,272)
32						
33 Operating Rev For Return:	12,956,701	(1,004,093)	(9,815,625)	19,092,306	4,631,841	52,272
34						
35 Rate Base:						
36 Electric Plant In Service	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Pensions	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(150,928)	4,687	109,407	(212,808)	(51,628)	(588)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(150,928)	4,687	109,407	(212,808)	(51,628)	(588)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	(18,643,738)	-	-	(18,631,146)	-	(12,592)
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	75,777,645	-	-	75,777,645	-	-
58						
59 Total Rate Base Deductions	57,133,906	-	-	57,146,498	-	(12,592)
60						
61 Total Rate Base:	56,982,978	4,687	109,407	56,933,691	(51,628)	(13,179)
62						
63 Return on Rate Base	0.135%	-0.012%	-0.121%	0.208%	0.060%	0.001%
64						
65 Return on Equity	0.253%	-0.023%	-0.228%	0.390%	0.113%	0.001%
66						
67 TAX CALCULATION:						
68 Operating Revenue	16,773,339	(1,331,486)	(13,016,539)	24,909,653	6,142,303	69,408
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	1,250,095	103	2,400	1,249,014	(1,133)	(289)
72 Schedule "M" Additions	(1,813)	-	-	-	-	(1,813)
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	15,521,431	(1,331,589)	(13,018,939)	23,660,639	6,143,435	67,884
75						
76 State Income Taxes	704,673	(60,454)	(591,060)	1,074,193	278,912	3,082
77 Taxable Income	14,816,758	(1,271,135)	(12,427,879)	22,586,446	5,864,523	64,802
78						
79 Federal Income Taxes + Other	3,111,519	(266,938)	(2,609,855)	4,743,154	1,231,550	13,608

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Miscellaneous General Expense & Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(160,164)	UT	100.000%	(160,164)	
Commercial & Industrial (includes Irrigation)	442	A	(358,449)	UT	100.000%	(358,449)	
Street & Highway Lighting	444	A	(1,177)	UT	100.000%	(1,177)	
Gain on Property Sales	421	A	1,196,459	SO	43.796%	524,005	
Gain on Property Sales	421	A	(952,692)	SG	44.316%	(422,193)	
Gain on Property Sales	421	A	-	OR	0.000%	-	
Gain on Property Sales	421	A	(36,459)	UT	100.000%	(36,459)	
Gain on Property Sales	421	A	(207,308)	NUTIL	0.000%	-	
			<u>(519,790)</u>			<u>(454,437)</u>	4.1.1
<b>Adjustment to Expense:</b>							
Administrative & General Salaries	920	A	(5,257)	SO	43.796%	(2,302)	
Office Supplies and Expenses	921	A	(7,921)	SO	43.796%	(3,469)	
Re-allocate Regulatory Comission	928	A	(9,555)	OR	0.000%	-	
Re-allocate Regulatory Comission	928	A	9,555	SG	44.316%	4,234	
Office Supplies and Expenses	921	A	(3,572)	SO	43.796%	(1,564)	
Office Supplies and Expenses	921	A	1,345,330	SO	43.796%	589,205	
Informational Advertising	909	A	16,285	CN	48.645%	7,922	
Informational Advertising	909	A	20,623	OR	0.000%	-	
Informational Advertising	903	A	(11,805)	OR	0.000%	-	
Informational Advertising	929	A	(8,278)	SO	43.796%	(3,625)	
Informational Advertising	909	A	(13,249)	UT	100.000%	(13,249)	
Informational Advertising	909	A	15,483	ID	0.000%	-	
Informational Advertising	909	A	(85)	WYP	0.000%	-	
Informational Advertising	909	A	483	WA	0.000%	-	
Informational Advertising	909	A	(19,456)	CA	0.000%	-	
Misc. Steam Expense	506	A	(8,333)	SG	44.316%	(3,693)	
Outside Services	923	A	(369,185)	WYP	0.000%	-	
Other Expenses	557	A	369,185	SG	44.316%	163,607	
			<u>1,320,247</u>			<u>737,065</u>	4.1.1

**Description of Adjustment:**

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

**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**Miscellaneous General Expense & Revenue**  
**Adjustments Required**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>Adjustment to Revenue:</b>				
Residential	440	UT	(160,164)	
Commercial & Industrial (includes Irrigation)	442	UT	(358,449)	
Street & Highway Lighting	440	UT	(1,177)	
			<u>(519,790)</u>	<b>Ref 4.1</b>
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SO	1,196,459	
Gain on Property Sales	421	SG	(952,692)	
Gain on Property Sales	421	OR	-	
Gain on Property Sales	421	UT	(36,459)	
Gain on Property Sales	421	NUTIL	(207,308)	
			<u>0</u>	<b>Ref 4.1</b>
<b>Non Regulated Flights</b>				
Administrative & General Salaries	920	SO	(5,257)	
Office Supplies and Expenses	921	SO	(7,921)	
			<u>(13,178)</u>	<b>Ref 4.1</b>
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	(3,572)	<b>Ref 4.1</b>
<b>FERC 928 - Regulatory Commission Expenses</b>				
Re-allocate Regulatory Commission	928	OR	(9,555)	
Re-allocate Regulatory Commission	928	SG	9,555	
			<u>-</u>	<b>Ref 4.1</b>
<b>Credit Facility Fee Adjustment</b>				
Credit facility fees	921	SO	1,345,330	<b>Ref 4.1</b>
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	1,377	
Blue Sky	909	OR	18,705	
Blue Sky	903	OR	(11,805)	
Blue Sky	929	SO	(8,278)	
Reallocation	909	CN	14,907	
Reallocation	909	UT	(13,249)	
Reallocation	909	ID	15,483	
Reallocation	909	WY	(85)	
Reallocation	909	WA	483	
Reallocation	909	CA	(19,456)	
Reallocation	909	OR	1,917	
Misc. Steam Expense	506	SG	(8,333)	
Reallocation	923	WY	(369,185)	
Reallocation	557	SG	369,185	
			<u>(8,333)</u>	<b>Ref 4.1</b>
<b>Total Adjustment</b>			<u><u>800,456</u></u>	<b>Ref 4.1</b>

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Remove Non-Recurring Entries**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove environ. settlement accrual reversal	545	A	7,385,140	SG	44.316%	3,272,782	4.2.1
Reversal of Property Tax Receivable from Settlement	408	A	21,813,342	GPS	43.796%	9,553,438	4.2.1

**Description of Adjustment:**

This adjustment removes the accrual reversal of environmental costs related to the Klamath Settlement and reversal of Utah 2016-2022 Property Tax Receivable from Settlement.

Rocky Mountain Power  
Results of Operations - December 2022  
Remove Non-Recurring & Prior Period Entries

<b>FERC Account</b>	<b>Account Number</b>	<b>Description</b>	<b>Amount</b>	<b>Alloc</b>	<b>REF</b>
5459000	545500	Reversal of Klamath Settlement Obligation Expense	(7,385,140)	SG	Ref. 4.2
4081500	579000	Reversal of Utah 2016-2022 Property Tax Receivable from Settlement	(21,813,342)	GPS	Ref. 4.2

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Insurance Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust Injuries & Damages Exp. to three-yr Avg.	925	B	(56,876,151)	SO	43.796%	(24,909,653)	4.3.1
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	B	173,022,913	SO	43.796%	75,777,645	4.3.1
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Balance	190	B	(42,540,451)	SO	43.796%	(18,631,146)	

**Description of Adjustment:**

This adjustment normalizes injuries and damage expense to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. For property insurance, during the period 12 ME December 2022, the company continued to accrue \$39,468 per month for property damages, consistent with the amount included in Docket No. 20-035-04.

**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**Insurance Expense**

	Jan-20 to Dec-20	Jan-21 to Dec-21	Jan-22 to Dec-22	Total
	Cash	Cash	Cash	Cash
Cash paid on claims	10,249,201	2,247,095	55,741,174	68,237,469
Net Paid	10,249,201	2,247,095	55,741,174	68,237,469
Third party insurance claim proceeds	-	-	35,000,000	35,000,000
Net reimbursement from commercial insurance	-	-	35,000,000	35,000,000
Net Paid				33,237,469
Three-Year Average				11,079,156 Below

**Adjustment Detail:**

Included in Unadjusted Results

Injuries & Damages Accrual	67,955,307
Provision for Claims Receivable from Outside Insurance	-
Net Accrued Expense	67,955,307
Three-Year Average - Cash Basis	11,079,156 Above
Regulatory Adjustment	<b>(56,876,151)</b>
	<b>Ref 4.3</b>

	<b>13 MA Balance</b>
	<b>Dec-22</b>
<u>Injuries &amp; Damages Reserve</u>	<u>(173,022,913)</u>



Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Generation Expense Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	B	(12,256,285)	SG	44.316%	(5,431,468)	4.4.1
Generation Overhaul Expense - Other	553	B	<u>(1,604,022)</u>	SG	44.316%	(710,835)	4.4.1
			<u>(13,860,307)</u>				

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2022 using a four-year average methodology. In this adjustment, overhaul expenses from January 2019 - December 2022 are averaged. The actual overhaul costs for the 12 months ended December 2022 are subtracted from the four-year average which results in this adjustment.

**Rocky Mountain Power  
Results of Operations - December 2022  
Generation Expense Normalization**

**FUNCTION: STEAM**

<b>Period</b>	<b>Overhaul Expense</b>	
12 Months Ended Dec 2019	37,045,683	
12 Months Ended Dec 2020	15,114,188	
12 Months Ended Dec 2021	23,365,541	
12 Months Ended Dec 2022	41,516,851	
4 Year Average - Steam	29,260,566	
12 Months Ended Dec 2022 Overhaul Expense - Steam	41,516,851	<b>Ref. 4.4.2</b>
<b>Adjustment</b>	<b>(12,256,285)</b>	<b>Ref. 4.4</b>

**FUNCTION: OTHER**

<b>Period</b>	<b>Overhaul Expense</b>	
12 Months Ended Dec 2019	2,321,350	
12 Months Ended Dec 2020	10,195,000	
12 Months Ended Dec 2021	3,562,241	
12 Months Ended Dec 2022	7,498,226	
4 Year Average	5,894,204	
12 Months Ended Dec 2022 Overhaul Expense - Other	7,498,226	<b>Ref. 4.4.2</b>
<b>Adjustment</b>	<b>(1,604,022)</b>	<b>Ref. 4.4</b>
<b>Total Adjustment</b>	<b>(13,860,307)</b>	<b>Ref. 4.4</b>

**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**Generation Expense Normalization**

<u>Existing Units</u>	Yr. Ended December 2019	Yr. Ended December 2020	Yr. Ended December 2021	Yr. Ended December 2022	
<b><u>Steam Production</u></b>					
Blundell	202,844	-	1,654,068	115,571	
Dave Johnston	9,243,457	359,914	4,664,223	4,263,380	
Gadsby	390,865	201,004	822,044	290,466	
Hunter	6,206,830	9,960,770	16,895	8,495,142	
Huntington	12,570,354	21,183	860	7,767,274	
Jim Bridger	6,237,185	304,569	8,319,155	10,563,621	
Naughton	1,013,147	259,116	5,186,923	5,566,018	
Wyodak	-	-	-	4,428,495	
Cholla	-	-	-	-	
Colstrip	-	2,113,000	1,582,111	26,883	
Craig	1,181,000	1,199,000	336,671	-	
Hayden	-	695,633	782,591	-	
<b>Subtotal - Steam</b>	<b>37,045,683</b>	<b>15,114,188</b>	<b>23,365,541</b>	<b>41,516,851</b>	<b>Ref 4.4.1</b>
<b>Total Steam Production</b>	<b>37,045,683</b>	<b>15,114,188</b>	<b>23,365,541</b>	<b>41,516,851</b>	
<b><u>Other Production</u></b>					
Hermiston	2,144,380	3,623,128	916,758	3,046,969	
Currant Creek	50,170	1,661,478	2,012,713	117,417	
Lake Side	(1,988)	4,776,310	393,645	480,058	
Gadsby Peakers	-	-	-	-	
Chehalis	128,788	134,084	239,125	3,853,782	
<b>Total - Other Production</b>	<b>2,321,350</b>	<b>10,195,000</b>	<b>3,562,241</b>	<b>7,498,226</b>	<b>Ref 4.4.1</b>
<b>Grand Total</b>	<b>39,367,033</b>	<b>25,309,188</b>	<b>26,927,782</b>	<b>49,015,077</b>	

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Revenue Sensitive Items and Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	B	(69,408)	UT	100.000%	(69,408)	4.5.1

**Description of Adjustment:**

This adjusts the Company's actual December 2022 uncollectible accounts expense to the December 2022 temperature normalized balances by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2022**  
**Revenue Sensitive Items & Uncollectible Expense**

Unadjusted Revenue	2,268,967,288	
Temperature Normalized Revenue	<u>2,244,319,693</u>	
Incremental Change	(24,647,594)	
Uncollectible Expense	6,389,405	
Uncollectible %	0.282%	
<b>Uncollectible Expense</b>	<b>(69,408)</b>	<b>Ref. 4.5</b>

# **5. NET POWER COST ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 5 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

	Total Adjustments	Type A 5.1 Net Power Cost	Type B 5.1 Net Power Cost
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	(26,201,761)	(436,225)	(25,765,536)
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(26,201,761)	(436,225)	(25,765,536)
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	5,253,531	87,464	5,166,066
26 Income Taxes - State	1,189,779	19,808	1,169,971
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(19,758,451)	(328,952)	(19,429,499)
32			
33 Operating Rev For Return:	19,758,451	328,952	19,429,499
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(220,233)	(3,667)	(216,566)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(220,233)	(3,667)	(216,566)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	(220,233)	(3,667)	(216,566)
62			
63 Return on Rate Base	0.256%	0.004%	0.252%
64			
65 Return on Equity	0.481%	0.008%	0.473%
66			
67 TAX CALCULATION:			
68 Operating Revenue	26,201,761	436,225	25,765,536
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(4,831)	(80)	(4,751)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	26,206,593	436,306	25,770,287
75			
76 State Income Taxes	1,189,779	19,808	1,169,971
77 Taxable Income	25,016,813	416,497	24,600,316
78			
79 Federal Income Taxes + Other	5,253,531	87,464	5,166,066

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Net Power Cost Study**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Post-merger Firm Type 1	555NPC	B	(50,838,266)	SG	44.316%	(22,529,372)	5.1.1
Remove Contract Buy-through	555NPC	A	(965,103)	SG	44.316%	(427,693)	5.1.2
			<u>(51,803,369)</u>			<u>(22,957,065)</u>	
Utah Subscriber Solar	555NPC	B	(4,027,436)	UT	100.000%	(4,027,436)	5.1.3
Utah Subscriber Solar	555NPC	B	4,027,436	SG	44.316%	1,784,789	5.1.3
			<u>-</u>			<u>(2,242,646)</u>	
Oregon Black Cap Solar	555NPC	B	809,757	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	(809,757)	SG	44.316%	(358,850)	5.1.3
			<u>-</u>			<u>(358,850)</u>	
Oregon Old Mill Solar	555NPC	B	583,547	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	(583,547)	SG	44.316%	(258,603)	5.1.3
			<u>-</u>			<u>(258,603)</u>	
 <u>Reasonable Energy Price for QF's:</u>							
System assignment to Situs	555NPC	B	(848,601)	SG	44.316%	(376,064)	5.1.4
Situs assignment to California	555NPC	B	16,670	CA	0.000%	-	5.1.4
Situs assignment to Oregon	555NPC	B	15,406	OR	0.000%	-	5.1.4
Situs assignment to Washington	555NPC	B	182,220	WA	0.000%	-	5.1.4
Situs assignment to Idaho	555NPC	B	634,305	ID	0.000%	-	5.1.4
Situs assignment to Utah	555NPC	B	-	UT	100.000%	-	5.1.4
Situs assignment to Wyoming	555NPC	B	-	WY	0.000%	-	5.1.4
			<u>0</u>			<u>(376,064)</u>	
			<u>(51,803,369)</u>			<u>(26,193,229)</u>	

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements for the 12 months ended December 2022.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads, re-allocate Utah subscriber solar market cost from situs Utah to system, includes the Oregon Black Cap solar benefit at the market cost allocated system and assigns the benefit situs to Oregon, and re-allocates the Oregon Old Mill solar excess above market from a system to an Oregon situs cost. Reasonable energy prices are also adjusted for QF's.



Rocky Mountain Power  
Results of Operations - December 2022  
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type A & B Adjustments	(5) Normalized NPC (3) + (4)	2020P Protocol Factor
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales PPL		447.12	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	280,165,092	-	280,165,092	-	280,165,092	SG
Non-firm Sales		447.5	-	-	-	-	SE
Transmission Services		447.9	109,427	(109,427)	-	-	S
On-system Wholesale Sales		447.1	13,392,207	(13,392,207)	-	-	S
<b>Total Revenue Adjustments</b>		<b>293,666,727</b>	<b>(13,501,634)</b>	<b>280,165,092</b>	<b>-</b>	<b>280,165,092</b>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL		555.66	-	-	-	-	SG
Existing Firm Demand UPL		555.68	-	-	-	-	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	-	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	896,744,986	-	896,744,986	2,634,131	899,379,117	SG
Post-merger Firm - Situs		13,723,629	-	13,723,629	(2,634,131)	11,089,497	Situs
Secondary Purchases	555.7, 555.25	69,728,516	-	69,728,516	-	69,728,516	SE
NPC Deferral Mechanism	555.57	(386,487,060)	386,487,060	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	7,614,791	(7,614,791)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(51,803,369)	(51,803,369)	SG
<b>Total Purchased Power Adjustment</b>		<b>601,324,862</b>	<b>378,872,269</b>	<b>980,197,131</b>	<b>(51,803,369)</b>	<b>928,393,762</b>	
<b>Wheeling (Account 565)</b>							
Existing Firm PPL		565.26	-	-	-	-	SG
Existing Firm UPL		565.27	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,205,175	-	140,205,175	-	140,205,175	SG
Non-firm		565.25	-	23,030,080	-	23,030,080	SE
<b>Total Wheeling Expense Adjustment</b>		<b>163,235,255</b>	<b>-</b>	<b>163,235,255</b>	<b>-</b>	<b>163,235,255</b>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>							
Fuel - Overburden Amortization - Idaho	501.12	190,656	-	190,656	-	190,656	ID
Fuel - Overburden Amortization - Wyoming	501.12	573,616	-	573,616	-	573,616	WY
Fuel Consumed - Coal	501.1	580,362,171	-	580,362,171	-	580,362,171	SE
Fuel Consumed - Gas	501.35	48,643,542	-	48,643,542	-	48,643,542	SE
Steam From Other Sources	503	6,037,863	-	6,037,863	-	6,037,863	SE
Natural Gas Consumed	547.1	561,405,815	-	561,405,815	-	561,405,815	SE
Simple Cycle Combustion Turbines	547.1	756,516	-	756,516	-	756,516	SE
Cholla/APS Exchange	501.1	0	-	-	-	-	SE
Fuel Regulatory Costs Deferral and Amort	501.15	0	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	466,202	(466,202)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	19,213,447	(19,213,447)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	0	-	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,217,649,829</b>	<b>(19,679,649)</b>	<b>1,197,970,179</b>	<b>-</b>	<b>1,197,970,179</b>	
<b>Net Power Cost</b>		<b>1,688,543,219</b>	<b>372,694,254</b>	<b>2,061,237,473</b>	<b>(51,803,369)</b>	<b>2,009,434,105</b>	

Ref 5.1

**Rocky Mountain Power  
Results of Operations - December 2022  
U.S. Magcorp Buy-Through Adjustment  
Special Contract Buy-Through**

**Remove Curtailment Buy-Through**

	<u>Amount</u>	<u>Mwh</u>
Jan-22	283,333	4,222
Feb-22	-	-
Mar-22	-	-
Apr-22	-	-
May-22	-	-
Jun-22	194,098	1,503
Jul-22	167,107	1,127
Aug-22	231,124	1,228
Sep-22	89,440	101
Oct-22	-	-
Nov-22	-	-
Dec-22	-	-
Total	<u>965,103</u>	<u>8,181</u>

**Ref 5.1**

Rocky Mountain Power  
 Results of Operations - December 2022  
 Net Power Cost Adjustment

	Total	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Utah Subscriber Solar													
Total Energy Impact	4,027,436 Ref 5.1	101,940	137,051	160,190	177,697	272,887	390,453	396,719	519,133	560,608	953,567	209,576	147,616
Oregon Black Cap Solar													
Total Energy Impact	(809,757) Ref 5.1	(17,555)	(27,170)	(34,232)	(87,308)	(78,016)	(30,353)	(95,546)	(119,558)	(158,641)	(52,022)	(35,887)	(73,468)
Old Mill Solar													
Total Energy Impact	583,547 Ref 5.1	24,753	35,334	49,086	58,620	75,898	71,174	92,726	64,901	47,556	31,409	17,488	14,602
<b>Total</b>	<b>3,801,225</b>												



# **6. DEPRECIATION & AMORTIZATION ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 6 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

	Total Adjustments	Type A 6.1 Depreciation Allocation Correction	Type A 6.2 Utah Depreciation Plant Buy-down	Type A 6.3 Decommissioning Cost Adjustment
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				
20 Total O&M Expenses	-	-	-	-
21				
22 Depreciation	-	-	-	-
23 Amortization	(24,154,263)	128,043	(41,335,935)	17,053,629
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	5,652,767	(25,667)	9,096,901	(3,418,467)
26 Income Taxes - State	1,280,195	(5,813)	2,060,196	(774,188)
27 Income Taxes - Def Net	(48,856)	-	(48,856)	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	(17,270,157)	96,564	(30,227,694)	12,860,974
32				
33 Operating Rev For Return:	<u>17,270,157</u>	<u>(96,564)</u>	<u>30,227,694</u>	<u>(12,860,974)</u>
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Pensions	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	77,277	(351)	124,360	(46,732)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	77,277	(351)	124,360	(46,732)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(191,417,151)	-	(191,417,151)	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	3,904	-	3,904	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	(191,413,246)	-	(191,413,246)	-
60				
61 Total Rate Base:	<u>(191,335,970)</u>	<u>(351)</u>	<u>(191,288,887)</u>	<u>(46,732)</u>
62				
63 Return on Rate Base	0.384%	-0.001%	0.548%	-0.163%
64				
65 Return on Equity	0.720%	-0.002%	1.027%	-0.305%
66				
67 TAX CALCULATION:				
68 Operating Revenue	24,154,263	(128,043)	41,335,935	(17,053,629)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	352,915	-	352,915	-
71 Interest	(4,197,537)	(8)	(4,196,504)	(1,025)
72 Schedule "M" Additions	(310,141)	-	(310,141)	-
73 Schedule "M" Deductions	(509,389)	-	(509,389)	-
74 Income Before Tax	28,198,134	(128,035)	45,378,773	(17,052,604)
75				
76 State Income Taxes	1,280,195	(5,813)	2,060,196	(774,188)
77 Taxable Income	<u>26,917,938</u>	<u>(122,223)</u>	<u>43,318,577</u>	<u>(16,278,416)</u>
78				
79 Federal Income Taxes + Other	<u>5,652,767</u>	<u>(25,667)</u>	<u>9,096,901</u>	<u>(3,418,467)</u>

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Depreciation Allocation Correction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.1

**Description of Adjustment:**

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for depreciation rates that became effective January 1, 2014. This deferred amount is reflected in historical data on a NUTIL basis but should be situs-assigned.

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Depreciation Allocation Correction Adjustment

<u>Situs</u>	<u>Amount</u>	
UT	128,043	Ref. 6.1
WYP	442,191	
NUTIL	-	

<u>Calendar</u>	<u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Actual Allocation</u>	<u>Correct Allocation</u>
	2023	1	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	1	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	2	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	2	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	3	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	3	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	4	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	4	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	5	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	5	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	6	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	6	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	7	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	7	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	8	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	8	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	9	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	9	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	10	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	10	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	11	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	11	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2023	12	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2023	12	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	Total			<u>570,234</u>					



**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Utah Depreciation Plant Buy-down**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Plant Depr. Expense - DJ	407	A	(29,618,369)	UT	100%	(29,618,369)	6.2.1
Steam Plant Depr. Expense - Craig	407	A	(6,748,935)	UT	100%	(6,748,935)	6.2.2
Steam Plant Depr. Expense -Jim Bridger	407	A	(4,968,631)	UT	100%	(4,968,631)	6.2.3
			<u>(41,335,935)</u>			<u>(41,335,935)</u>	
<b>Adjustment to Reserve:</b>							
Steam Plant Accumulated Dep. - DJ	108SP	A	(162,901,032)	UT	100%	(162,901,032)	6.2.1
Steam Plant Accumulated Dep. - Craig	108SP	A	(28,516,119)	UT	100%	(28,516,119)	6.2.2
			<u>(191,417,151)</u>			<u>(191,417,151)</u>	

**Description of Adjustment:**

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the non-protected excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

In Docket No. 20-035-04, the Commission authorized the Company to buy down the net plant balance and the decommissioning costs associated with Cholla Unit 4 and Craig plant using the Sustainable Transportation and Energy Plan (STEP) regulatory liability balance. This adjustment corrects the allocation of the buydown in the Company's accounting system.

In Docket No. 20-035-04, the Commission authorized the Company to extend the Jim Bridger Unit 1 and 2 regulatory recovery from 2028 and 2032 to 2037, respectively. This adjustment corrects the allocation of the depreciation expense situs to Utah.

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Utah Depreciation Plant Buy-Down  
 TCJA Buy-Downs

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2022)
2022	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	(29,618,369)
						Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2022	DAVE JOHNSTON Common	1085000	NUTIL	UT	(45,340,584)
2022	DAVE JOHNSTON Unit 1	1085000	NUTIL	UT	(9,547,955)
2022	DAVE JOHNSTON Unit 2	1085000	NUTIL	UT	(11,723,676)
2022	DAVE JOHNSTON Unit 3	1085000	NUTIL	UT	(45,124,391)
2022	DAVE JOHNSTON Unit 4	1085000	NUTIL	UT	(51,164,426)
Total					<u>(162,901,032)</u>
Ref 6.2					

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Utah Depreciation Plant Buy-Down  
 STEP Buy Downs

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2022)
2022	Craig STEP Buy-Down	4032000	4070000	OTHER	UT	(6,748,935) Ref 6.2

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2022	Craig STEP Buy-Down	1085000	NUTIL	UT	(28,516,119) Ref 6.2

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Utah Depreciation Plant Buy-Down  
 Jim Bridger Life Extension

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2022)
2022	Jim Bridger Unit 1	4032000	4070000	NUTIL	UT	(3,407,875)
2022	Jim Bridger Unit 2	4032000	4070000	NUTIL	UT	(1,560,756)
						<u>(4,968,631)</u>
						Ref 6.2

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Decommissioning Costs Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Incremental Decomm. Costs	407	A	17,053,629	UT	100.000%	17,053,629	6.3.1

**Description of Adjustment:**

This adjustment includes the incremental decommissioning costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. 18-035-36. This treatment was included in the Company's most recent General Rate Case Docket No. 20-035-04. This adjustment corrects the allocation of the incremental decommissioning expense in the Company's accounting system.

Rocky Mountain Power  
Results of Operations Report - December 2022  
Decommissioning Cost Adjustment

Depreciation Expense Adjustment

Calendar Year	Description	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2022)
2022	Decommissioning Accrual	4032000	4070000	NUTIL	UT	17,053,629
						Ref 6.3

# **7. TAX ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

		Type A 7.2	Type A 7.3
	Total Adjustments	PowerTax ADIT Balance	EDIT Balance Adjustment
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			
20 Total O&M Expenses	-	-	-
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(62,093)	(14,540)	(47,553)
26 Income Taxes - State	(14,062)	(3,293)	(10,769)
27 Income Taxes - Def Net	17,433,235	-	17,433,235
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	17,357,079	(17,833)	17,374,913
32			
33 Operating Rev For Return:	(17,357,079)	17,833	(17,374,913)
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Pensions	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(849)	(199)	(650)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(849)	(199)	(650)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	(219,018)	3,306,434	(3,525,452)
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	14,338,917	-	14,338,917
58			
59 Total Rate Base Deductions	14,119,898	3,306,434	10,813,465
60			
61 Total Rate Base:	14,119,050	3,306,235	10,812,814
62			
63 Return on Rate Base	-0.232%	-0.003%	-0.229%
64			
65 Return on Equity	-0.436%	-0.005%	-0.431%
66			
67 TAX CALCULATION:			
68 Operating Revenue	-	-	-
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	309,744	72,532	237,212
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	(309,744)	(72,532)	(237,212)
75			
76 State Income Taxes	(14,062)	(3,293)	(10,769)
77 Taxable Income	(295,682)	(69,239)	(226,443)
78			
79 Federal Income Taxes + Other	(62,093)	(14,540)	(47,553)



Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Interest True-Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Interest	427	A	(8,256,247)	UT	100.000%	(8,256,247)	Below
 <b>Adjustment Detail:</b>							
			<b>Total Company</b>				
Interest December 2022 - Unadjusted			395,640,398			177,423,345	2.18
Interest December 2022 - Normalized			389,780,170			169,167,099	Below
Adjustment:			<u>(5,860,229)</u>			<u>(8,256,247)</u>	
 <b>Rate Base:</b>							
Other & Non-Regulated			18,034,441,142			8,087,472,595	2.2
Adjusted Rate Base			<u>(267,126,276)</u>			<u>(376,343,759)</u>	
Weighted Cost of Debt			17,767,314,866			7,711,128,836	2.2
Normalized Interest			<u>2.194%</u>			<u>2.194%</u>	2.1
			389,780,170			169,167,099	2.18

**Description of Adjustment:**

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.1 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 PowerTax ADIT Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	A	2,887,992,908	DITBAL	44.885%	1,296,285,019	
Exchange Normalization	282	A	4,089,615	NUTIL	0.000%	-	
Cholla SHL	190	A	-	SG	44.316%	-	
Accel Amort of Pollution Cntrl Facilities	281	A	138,869,131	SG	44.316%	61,540,933	
California	282	A	(62,774,872)	CA	0.000%	-	
Idaho	282	A	(176,474,078)	ID	0.000%	-	
Other	282	A	(20,399,634)	OTHER	0.000%	-	
Oregon	282	A	(748,269,728)	OR	0.000%	-	
Utah	282	A	(1,355,174,516)	UT	100.000%	(1,355,174,516)	
Washington	282	A	(220,536,694)	WA	0.000%	-	
Wyoming	282	A	(442,628,269)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	-	SNP	44.521%	-	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	-	CIAC	48.127%	-	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	141,120	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	1,975,467	SG	44.316%	875,443	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(3,100,341)	SNPD	48.127%	(1,492,112)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	59,675	SO			
			<u>3,769,784</u>			<u>2,034,768</u>	7.2.1

**Description of Adjustment:**

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

**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**ADIT Balance Adjustment - 13 Month Average**

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2020 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	0	0	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(138,869,131)	138,869,131	0	SG
Exchange Normalization	105.160	(4,089,615)	4,089,615	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(296,745)	296,745	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,327,967	(25,327,967)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(44,700,867)	44,700,867	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(49,007)	49,007	0	DITBAL
Book Depreciation	105.120	3,284,227,975	(3,284,227,975)	0	DITBAL
Repair Deduction	105.122	(516,516,503)	516,516,503	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	105.125	(5,529,460,305)	5,529,460,305	0	DITBAL
Fixed Assets - State Modification	105.129	20,462,459	(20,462,459)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(4,297,101)	4,297,101	0	DITBAL
CIAC	105.130	346,964,094	(346,964,094)	0	DITBAL
Idaho Disallowed Loss	105.131	489,773	(489,773)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(0)	0	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,916)	0	(383,916)	DITBAL
Capitalized Depreciation	105.137	(24,486,895)	24,486,895	0	DITBAL
Reimbursements	105.140	24,223,372	(24,223,372)	0	DITBAL
AFUDC - Debt	105.141a	(192,956,467)	192,956,467	0	DITBAL
AFUDC - Equity	105.141b	(141,821,233)	141,821,233	0	DITBAL
Avoided Costs	105.142	218,558,623	(218,558,623)	0	DITBAL
Capitalization of Test Energy	105.146	5,627,948	(5,627,948)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(2,330)	2,330	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(96,468,094)	96,468,094	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(57,751)	57,751	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	175,355	(175,355)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	3,914,260	(3,914,260)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(255,248,264)	255,248,264	0	DITBAL
Book Gain/Loss on Land Sales	105.470	13,671,943	(13,671,943)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	**	138,869,130	(138,869,130)	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(62,774,872)	(62,774,872)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(176,474,078)	(176,474,078)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(20,399,634)	(20,399,634)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(748,269,728)	(748,269,728)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,355,174,516)	(1,355,174,516)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(220,536,694)	(220,536,694)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(442,628,269)	(442,628,269)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	0	0	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	0	0	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	141,120	141,120	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	1,975,467	1,975,467	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(3,100,341)	(3,100,341)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	59,675	59,675	SO
		<b>(3,031,335,570)</b>	<b>3,769,784</b>	<b>(3,027,565,785)</b>	

Ref. 7.2

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

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 EDIT Balance Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Reg. Liabilities	254	A	1,785	OR	0.000%	-	
Other Reg. Liabilities	254	A	14,338,917	UT	100.000%	14,338,917	
Other Reg. Liabilities	254	A	30,779,530	WYP	0.000%	-	
Other Reg. Liabilities	254	A	29,211,181	WYU	0.000%	-	
			<u>74,331,412</u>			<u>14,338,917</u>	7.3.1
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal	190	A	(439)	OR	0.000%	-	
Accum Def Inc Tax Bal	190	A	(3,525,452)	UT	100.000%	(3,525,452)	
Accum Def Inc Tax Bal	190	A	(7,567,640)	WYP	0.000%	-	
Accum Def Inc Tax Bal	190	A	(7,182,036)	WYU	0.000%	-	
			<u>(18,275,567)</u>			<u>(3,525,452)</u>	7.3.1
EDIT Amortization	41110	A	17,433,235	UT	100.000%	17,433,235	

**Description of Adjustment:**

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a proforma adjustment for the protected EDIT balances for the states that allow proforma adjustments.

Rocky Mountain Power  
Results of Operations - December 2022  
EDIT Balance Adjustment  
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
EDIT Reg Liabilities	254OR	(1,785)	-	1,785	
EDIT Reg Liabilities	254UT	(14,338,917)	-	14,338,917	
EDIT Reg Liabilities	254WYP	(30,779,530)	-	30,779,530	
EDIT Reg Liabilities	254WYU	(29,211,181)	-	29,211,181	
	<b>Total</b>	<b>(74,331,412)</b>	<b>-</b>	<b>74,331,412</b>	Page 7.3
DTA - EDIT Balances	190OR	439	-	(439)	
DTA - EDIT Balances	190UT	3,525,452	-	(3,525,452)	
DTA - EDIT Balances	190WYP	7,567,640	-	(7,567,640)	
DTA - EDIT Balances	190WYU	7,182,036	-	(7,182,036)	
	<b>Total</b>	<b>18,275,567</b>	<b>-</b>	<b>(18,275,567)</b>	Page 7.3

# **8. RATE BASE ADJUSTMENTS**

**Rocky Mountain Power  
Utah Results of Operations  
Tab 8 Adjustment Summary  
Twelve Months Ended December 31, 2022**

		Type A 8.2	Type A 8.3	Type A 8.4	Type A 8.5	Type A 8.6	Type A 8.7 Klamath Hydroelectric Settlement Agreement
	Total Adjustments	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	FERC 105 (PFHU)	Customer Service Deposits	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,698	1	4	-	-	-	1,694
6 Total Operating Revenues	1,698	1	4	-	-	-	1,694
7							
8 Operating Expenses:							
9 Steam Production	(2,856,024)	-	-	-	-	-	-
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	124,321	61	294	-	-	-	123,966
19							
20 Total O&M Expenses	(2,731,703)	61	294	-	-	-	123,966
21							
22 Depreciation	3,441,551	5	23	-	-	-	3,441,523
23 Amortization	4,027,396	6	31	-	-	-	4,222,835
24 Taxes Other Than Income	91,187	44	216	-	-	-	90,927
25 Income Taxes - Federal	1,050,929	(17,617)	(85,653)	65,455	506	(19,253)	(63,132)
26 Income Taxes - State	238,011	(3,990)	(19,398)	14,824	115	(4,360)	(14,293)
27 Income Taxes - Def Net	(1,944,480)	(26)	(127)	-	-	-	(1,872,289)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	411,962	(0)	(0)	-	-	412,018	(56)
30							
31 Total Operating Expenses:	4,584,854	(21,516)	(104,614)	80,279	621	388,404	5,929,481
32							
33 Operating Rev For Return:	(4,583,155)	21,517	104,618	(80,279)	(621)	(388,404)	(5,927,787)
34							
35 Rate Base:							
36 Electric Plant In Service	22,532,751	3,995,657	19,427,268	-	-	-	(890,174)
37 Plant Held for Future Use	(115,148)	-	-	-	(115,148)	-	-
38 Misc Deferred Debits	(105,280,593)	80	386	-	-	-	162,826
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Pensions	(47,027,920)	26	127	-	-	-	53,722
41 Prepayments	26,252	13	62	-	-	-	26,177
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	(891)	(0)	(2)	-	-	-	(889)
44 Working Capital	5,315	(230)	(1,117)	895	7	(263)	21,854
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(129,860,234)	3,995,545	19,426,725	895	(115,141)	(263)	(626,483)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	1,653,969	(30)	(146)	-	-	-	1,654,146
52 Accum Prov For Amort	1,136,111	(84)	(407)	-	-	-	1,136,602
53 Accum Def Income Tax	39,222,375	(3)	(14)	-	-	-	410,914
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	(14,884,356)	-	-	(14,884,356)	-	-	-
56 Customer Service Deposits	(14,402,813)	-	-	-	-	(14,402,813)	-
57 Misc Rate Base Deductions	(103,218)	(50)	(244)	-	-	-	(102,923)
58							
59 Total Rate Base Deductions	12,622,068	(167)	(812)	(14,884,356)	-	(14,402,813)	3,098,739
60							
61 Total Rate Base:	(117,238,166)	3,995,378	19,425,913	(14,883,461)	(115,141)	(14,403,077)	2,472,256
62							
63 Return on Rate Base	0.046%	-0.003%	-0.016%	0.012%	0.000%	0.008%	-0.077%
64							
65 Return on Equity	0.086%	-0.006%	-0.029%	0.023%	0.000%	0.015%	-0.145%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(5,238,695)	(115)	(560)	-	-	(412,018)	(7,877,502)
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	655	219	1,064	-	-	-	(629)
71 Interest	(2,571,976)	87,651	426,167	(326,514)	(2,526)	(315,975)	54,236
72 Schedule "M" Additions	7,748,663	(182)	(882)	-	-	-	7,672,915
73 Schedule "M" Deductions	(161,249)	(290)	(1,404)	-	-	-	56,624
74 Income Before Tax	5,242,538	(87,878)	(427,269)	326,514	2,526	(96,043)	(314,819)
75							
76 State Income Taxes	238,011	(3,990)	(19,398)	14,824	115	(4,360)	(14,293)
77 Taxable Income	5,004,527	(83,888)	(407,871)	311,690	2,411	(91,682)	(300,527)
78							
79 Federal Income Taxes + Other	1,050,929	(17,617)	(85,653)	65,455	506	(19,253)	(63,132)

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended December 31, 2022**

	Type A 8.8	Type A 8.9	Type A 8.10	Type A 8.11
	Carbon Plant Closure	Deer Creek Mine Closure	Cholla 4 Retirement	Prepaid Pension Asset 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	-	(2,856,024)	-	-
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				
20 Total O&M Expenses	-	(2,856,024)	-	-
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	(195,476)	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(492)	85,278	575,188	510,649
26 Income Taxes - State	(111)	19,313	130,264	115,648
27 Income Taxes - Def Net	-	616,007	(688,044)	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	(603)	(2,135,426)	(178,069)	626,297
32				
33 Operating Rev For Return:	603	2,135,426	178,069	(626,297)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	(41,483)	(6,881,521)	7,928,945	(106,449,826)
39 Elec Plant Acq Adj	-	-	-	-
40 Pensions	-	-	-	(47,081,796)
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	(7)	(30,668)	7,863	6,981
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(41,489)	(6,912,189)	7,936,808	(153,524,641)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	153,314	3,501,111	(2,253,808)	37,410,860
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	153,314	3,501,111	(2,253,808)	37,410,860
60				
61 Total Rate Base:	111,825	(3,411,077)	5,683,000	(116,113,781)
62				
63 Return on Rate Base	0.000%	0.030%	-0.003%	0.095%
64				
65 Return on Equity	0.000%	0.056%	-0.005%	0.178%
66				
67 TAX CALCULATION:				
68 Operating Revenue	-	2,856,024	195,476	-
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	2,453	(74,832)	124,674	(2,547,309)
72 Schedule "M" Additions	-	(2,721,639)	2,798,451	-
73 Schedule "M" Deductions	-	(216,180)	-	-
74 Income Before Tax	(2,453)	425,397	2,869,254	2,547,309
75				
76 State Income Taxes	(111)	19,313	130,264	115,648
77 Taxable Income	(2,342)	406,084	2,738,989	2,431,662
78				
79 Federal Income Taxes + Other	(492)	85,278	575,188	510,649



Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Cash Working Capital

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	A	(706,850)	UT	100.000%	(706,850)	Below
<b>Adjustment Detail:</b>							
Cash Working Capital December 2022 - Unadjusted			32,194,416			17,395,678	2.33
Cash Working Capital December 2022 - Normalized			<u>31,288,387</u>			<u>16,688,828</u>	8.1.1
Adjustment:			<u>(906,029)</u>			<u>(706,850)</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Utah are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**Rocky Mountain Power  
Update Cash Working Capital  
12 Months Ended December 2022**

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
O&M Expense	3,105,914,776	67,326,821	898,127,269	254,722,785	465,085,291	408,722,396	1,473,188,627	197,057,551	56,362,896	1,161,015
Taxes Other than Income	216,358,431	5,475,992	80,685,370	14,070,521	25,840,832	22,704,196	80,082,466	10,152,671	3,136,636	50,579
Federal Income Tax	(198,167,649)	(1,684,585)	(66,245,080)	(9,282,333)	(34,980,808)	(31,411,894)	(60,827,497)	(2,220,817)	(3,568,914)	(303,951)
State Income Tax	(2,927,131)	241,710	(3,791,532)	1,201,017	(2,088,631)	(1,971,032)	4,815,706	1,870,530	(117,600)	(52,543)
Total	3,121,178,427	71,359,938	908,776,026	260,711,991	453,856,684	398,043,666	1,497,259,302	206,859,935	55,813,018	855,100
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,551,174	195,507	2,489,797	714,279	1,243,443	1,090,531	4,102,080	566,740	152,912	2,343
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	<b>31,288,387</b>	179,711	8,589,754	4,335,676	1,105,541	969,587	<b>16,688,828</b>	387,638	135,954	1,240
	<b>Ref. 2.33</b>						<b>Ref. 2.33</b>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	8,987,433	SE	43.973%	3,952,048	8.2.1

**Description of Adjustment:**

The Company owns 29.14% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment has previously been determined prudent and approved in prior general rate cases. The commission again approved of the treatment in the latest general rate case, Docket 20-035-04.

Rocky Mountain Power  
Results of Operations - December 2022  
Trapper Mine Rate Base

Trapper Total Description	Actual Dec-21	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Actual Jul-22	Actual Aug-22	Actual Sep-22	Actual Oct-22	Actual Nov-22	Actual Dec-22
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	126,361,030	126,361,030	126,361,030	126,288,551	126,308,953	126,362,459	126,362,459	126,457,919	127,149,934	127,213,758	127,279,614	127,318,603	127,318,603
Total Property, Plant, and Equipment	146,944,829	146,944,829	146,944,829	146,872,350	146,892,752	146,946,258	146,946,258	147,041,718	147,733,733	147,797,557	147,863,413	147,902,402	147,902,402
Accumulated Depreciation	(122,458,705)	(122,634,818)	(122,857,060)	(123,005,132)	(123,200,482)	(123,431,995)	(123,706,725)	(123,984,173)	(124,286,915)	(124,587,836)	(124,863,252)	(125,079,982)	(125,298,716)
<b>Total Property, Plant, and Equipment</b>	<b>24,486,124</b>	<b>24,310,011</b>	<b>24,087,769</b>	<b>23,867,218</b>	<b>23,692,270</b>	<b>23,514,263</b>	<b>23,239,533</b>	<b>23,057,545</b>	<b>23,446,818</b>	<b>23,209,721</b>	<b>23,000,161</b>	<b>22,822,420</b>	<b>22,603,686</b>
<b>Other</b>													
Inventories	5,608,551	6,014,870	7,360,636	8,033,266	6,977,103	6,942,573	5,759,560	5,524,086	5,827,506	6,326,692	7,999,631	7,089,479	6,314,613
Prepaid Expenses	133,330	89,022	73,548	86,115	87,731	56,128	124,724	123,057	106,268	98,087	81,270	120,253	102,370
Restricted Funds: Self-bonding for Black Lung	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>6,399,674</b>	<b>6,761,685</b>	<b>8,091,977</b>	<b>8,777,174</b>	<b>7,722,627</b>	<b>7,656,494</b>	<b>6,542,077</b>	<b>6,304,936</b>	<b>6,591,567</b>	<b>7,082,572</b>	<b>8,738,694</b>	<b>7,867,525</b>	<b>7,074,776</b>
<b>Total Rate Base</b>	<b>30,885,798</b>	<b>31,071,696</b>	<b>32,179,746</b>	<b>32,644,392</b>	<b>31,414,897</b>	<b>31,170,757</b>	<b>29,781,610</b>	<b>29,362,481</b>	<b>30,038,385</b>	<b>30,292,293</b>	<b>31,738,855</b>	<b>30,689,945</b>	<b>29,678,462</b>
<b>PacifiCorp Share</b>	<b>9,000,122</b>	<b>9,054,292</b>	<b>9,377,178</b>	<b>9,512,576</b>	<b>9,154,301</b>	<b>9,083,159</b>	<b>8,678,361</b>	<b>8,556,227</b>	<b>8,753,185</b>	<b>8,827,174</b>	<b>9,248,702</b>	<b>8,943,050</b>	<b>8,648,304</b>

December 2022 13 Mth. Avg. Balance 8,987,433

Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	43,697,768	SE	43.973%	19,215,238	8.3.1

**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. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base.

Rocky Mountain Power  
December 2022 Results of Operations  
Jim Bridger Mine Rate Base  
(\$000's)

<b>Bridger Total</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Description</b>	<b>Dec-21</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>
1 Structure, Equipment, Mine Dev.	422,319	420,054	406,283	399,204	385,419	345,930	258,367	252,145	252,017	251,731	252,253	252,179	252,156
2 Materials & Supplies	13,916	10,452	10,179	10,588	10,709	10,810	10,734	10,924	10,880	10,440	10,284	10,503	10,291
4 Pit Inventory	25,318	20,055	20,410	19,552	17,141	15,808	14,063	10,335	6,348	4,915	2,970	1,447	500
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(375,906)	(374,297)	(361,149)	(354,737)	(341,697)	(302,938)	(215,293)	(209,924)	(210,742)	(211,392)	(212,290)	(213,162)	(213,997)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>85,646</b>	<b>76,264</b>	<b>75,723</b>	<b>74,608</b>	<b>71,571</b>	<b>69,610</b>	<b>67,872</b>	<b>63,480</b>	<b>58,504</b>	<b>55,694</b>	<b>53,218</b>	<b>50,967</b>	<b>48,951</b>
<b>PacifiCorp Share (66.67%)</b>	<b>57,098</b>	<b>50,843</b>	<b>50,482</b>	<b>49,739</b>	<b>47,714</b>	<b>46,407</b>	<b>45,248</b>	<b>42,320</b>	<b>39,003</b>	<b>37,129</b>	<b>35,478</b>	<b>33,978</b>	<b>32,634</b>

<b>December 2022 - 13 Mth. Avg. Balance</b>	<b>43,698</b>	<b>Ref 8.3</b>
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	A	(84,735)	CA	0.000%	-	8.4.1
Customer Advances	252	A	7,644,998	OR	0.000%	-	8.4.1
Customer Advances	252	A	(512,991)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(1,637,332)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(23,680,544)	UT	100.000%	(23,680,544)	8.4.1
Customer Advances	252	A	(1,190,049)	WYP	0.000%	-	8.4.1
Customer Advances	252	A	19,460,653	SG	44.316%	8,624,139	8.4.1
			<u>-</u>			<u>(15,056,405)</u>	

**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.

**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**Customer Advances for Construction**

**13 Mth. Avg. Basis:**

<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(84,735)	<b>(84,735)</b>	Page 8.4
252OR	(12,068,669)	(4,423,670)	<b>7,644,998</b>	Page 8.4
252WA	(5,000)	(517,991)	<b>(512,991)</b>	Page 8.4
252IDU	-	(1,637,332)	<b>(1,637,332)</b>	Page 8.4
252UT	(286,521)	(23,967,065)	<b>(23,680,544)</b>	Page 8.4
252WYP	-	(1,190,049)	<b>(1,190,049)</b>	Page 8.4
252SG	(38,505,358)	(19,044,706)	<b>19,460,653</b>	Page 8.4
<b>Total</b>	<b>(50,865,548)</b>	<b>(50,865,548)</b>	-	



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b> Remove Plant Held for Future Use	105	A	(254,753)	SG	44.316%	(112,896)	8.5.1

**Description of Adjustment:**

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the Company's rebuttal testimony in Docket No. 11-035-200 and in direct testimony in Docket No.13-035-184, the Company agreed to make an adjustment to remove specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Location		Alloc	Total
1050000	Plant Held for Future Use	3401000	Land owned in fee	507100	Wild Horse Wind Plant Common	SG	\$0
1050000	Plant Held for Future Use	3401000	Land owned in fee	508100	Twelve Mile Ranch Wind Plant Common	SG	\$0
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	Populus Substation(non shared)	SG	\$254,753
<b>Overall Result</b>							<b>\$254,753</b>

Ref. 8.5

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Customer Service Deposits

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Utah Customer Service Deposit Interest	4311	A	412,018	UT	100.000%	412,018	8.6.1
<b>Adjustment to Rate Base</b>							
Utah Customer Service Deposits	235	A	(14,402,813)	UT	100.000%	(14,402,813)	8.6.1

**Description of Adjustment:**

The Utah Commission requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest expense on customer service deposits. This treatment was stipulated in Utah Docket No. 97-035-01 and has been upheld in subsequent dockets.

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Utah Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

<b>Month</b>	<b>Interest</b>	
Jan-22	20,154	
Feb-22	71,990	
Mar-22	18,864	
Apr-22	14,422	
May-22	22,790	
Jun-22	37,293	
Jul-22	31,177	
Aug-22	41,159	
Sep-22	41,625	
Oct-22	34,104	
Nov-22	32,700	
Dec-22	45,741	
<b>Interest Expense</b>	<b>412,018</b>	<b>Ref. 8.6</b>

**Customer Service Deposits - Balances**

<b>Month</b>	<b>Balance</b>	
Dec-21	13,531,864	
Jan-22	13,879,144	
Feb-22	13,782,908	
Mar-22	14,222,671	
Apr-22	14,490,848	
May-22	14,412,203	
Jun-22	14,475,230	
Jul-22	14,341,811	
Aug-22	15,149,777	
Sep-22	14,875,530	
Oct-22	15,067,181	
Nov-22	15,023,950	
Dec-22	13,983,458	
<b>13-Month Average</b>	<b>14,402,813</b>	<b>Ref. 8.6</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b><u>Klamath Relicensing Process Costs</u></b>							
<b>Adjustment to Rate Base:</b>							
Remove Klamath Relicensing & Settlement Process Costs	302	A	(68,410,846)	SG-P	44.316%	(30,316,797)	8.7.1
Remove Klamath Relicensing & Settlement Process Costs	302	A	29,613,429	UT	100.000%	29,613,429	8.7.1
<b>Adjustment to Amortization Reserve:</b>							
Remove Klamath Relicensing & Settlement Process Costs	111IP	A	68,410,846	SG-P	44.316%	30,316,797	8.7.1
Remove Klamath Relicensing & Settlement Process Costs	111IP	A	(29,613,429)	UT	100.000%	(29,613,429)	8.7.1
<b><u>Klamath Existing Plant</u></b>							
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath: Adjust Reserve	108HP	A	3,796,056	SG-P	44.316%	1,682,251	8.7.1
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath: Adjust Expense	403HP	A	7,592,111	SG-P	44.316%	3,364,503	8.7.1
<b><u>Klamath Relicensing Process Costs Reg Asset</u></b>							
<b>Adjustment to Amortization Expense:</b>							
Add Back Amortization of Regulatory Asset	404IP	A	4,209,868	UT	100.000%	4,209,868	8.7.2
<b>Adjustment to Tax:</b>							
<b>Remove Klamath Relicensing &amp; Settlement Process Costs</b>							
Schedule M Addition	SCHMAT	A	4,209,868	UT	100.000%	4,209,868	
Deferred Tax Expense	41110	A	(1,035,063)	UT	100.000%	(1,035,063)	
<b>Existing Klamath:</b>							
Schedule M Addition	SCHMAT	A	7,592,111	SG	44.316%	3,364,503	
Deferred Tax Expense	41110	A	(1,866,642)	SG	44.316%	(827,217)	
Accum Def Inc Tax Balance	282	A	933,321	SG	44.316%	413,608	

**Description of Adjustment:**

This adjustment adds in twelve months of depreciation expense for the period January 2022 to December 2022 which represents the depreciation of the accelerated reserve created to extend the depreciation period from 2019 to 2022. Consistent with the stipulation in 11-035-200, beginning in June 2012, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 31, 2022.

This adjustment reflects amortization of the allocated Klamath relicensing process costs and the associated amortization and expense and reserve costs into results, for the base period, 12 months ended December 2022. The stipulation approved by the Utah Commission in Docket No. 11-035-200 authorized recovery of the Utah portion of the Klamath-related relicensing and process costs starting October 12, 2012.

**Rocky Mountain Power  
Utah Results of Operations - December 2022  
Klamath Hydroelectric Settlement Agreement**

**Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022**

	<u>12 Months Ended December 2022</u>	<u>13 Mth. Avg. December 2022</u>	
Decrement Depreciation Expense - Jan 2022 to December 2022	7,592,111		Ref 8.7
Depreciation Reserve, 2022 Schedule.		(3,796,056)	Ref 8.7

**Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2022**

	<b>Factor</b>	<u>12 Months Ended December 2022</u>	<u>13 Mth. Avg. December 2022</u>	
Gross EPIS	SG		68,410,846	Ref 8.7
Amortization Reserve	SG		(68,410,846)	Ref 8.7
Amortization Expense	SG	-		Ref 8.7
Gross EPIS	UT		(29,613,429)	Ref 8.7
Amortization Reserve	UT		29,613,429	Ref 8.7
Amortization Expense	UT	-		Ref 8.7

(1) This adjusts depreciation expense per the settlement in Docket No. 11-035-200. Existing depreciation rates were used for the period prior to June 1, 2012, with depreciation rates revised on June 1 to fully amortize by December 31, 2022.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2022**  
**Klamath Hydroelectric Settlement Agreement**  
**Regulatory Asset Amortization**  
**Account 187390**

		<u>Amortization</u> <u>Expense</u>		
	Base Period Amount (below)	<b>4,209,868</b>	<b>Ref 8.7</b>	
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> <sup>(1)</sup>	<u>Interest</u>	<u>End Balance</u>
Dec-21				4,146,486
Jan-22	4,146,486	(350,812)	10,060	3,805,734
Feb-22	3,805,734	(350,812)	9,197	3,464,118
Mar-22	3,464,118	(350,812)	8,331	3,121,637
Apr-22	3,121,637	(350,812)	7,464	2,778,288
May-22	2,778,288	(350,812)	6,640	2,434,116
Jun-22	2,434,116	(350,812)	5,741	2,089,045
Jul-22	2,089,045	(350,812)	4,864	1,743,096
Aug-22	1,743,096	(350,812)	3,985	1,396,268
Sep-22	1,396,268	(350,812)	3,103	1,048,559
Oct-22	1,048,559	(350,812)	2,219	699,966
Nov-22	699,966	(350,812)	1,333	350,486
Dec-22	350,486	(350,931)	445	(0)
	<b>Base Period Amortization =</b>	<b>(4,209,868)</b>		

(1) Annual amortization needed to fully amortize the relicensing/process costs by 12/31/2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove Base Period M&S inventory	182M	A	(3,448,669)	SG	44.316%	(1,528,305)	8.8.1
Remove Base Period M&S inventory	182M	A	1,517,311	UT	100.000%	1,517,311	B-16
<b>Adjustment to Tax:</b>							
Remove Base Period ADIT	283	A	339,192	SG	44.316%	150,315	

**Description of Adjustment:**

The Commission approved in Docket No. 20-035-04 the use of deferred EDIT to buydown the decommission cost and M&S inventory at the Carbon plant. This adjustment removes those balances from results.



**Rocky Mountain Power**  
**Results of Operations - December 2022**  
**Carbon Plant Closure**  
**Utah Carbon Buy-Down Balances**

Account Number	Amount	Account Description	FERC Account	Allocation Factor
187338	3,448,669	Reg Asset Carbon Plant	1823990	SG
187338	(1,517,311)	Reg Asset Carbon Plant	1823990	UT

Rocky Mountain Power  
Utah Results of Operations - December 2022  
Deer Creek Mine Closure

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove Base Period Unadjusted Data</u>							
Oregon Deer Creek Closure Cost Amortization	506	A	(6,318,657)	SG	44.316%	(2,800,162)	8.9.1
<b>Adjustment to Rate Base:</b>							
<u>Remove Base Period Unadjusted Data</u>							
Regulatory Asset	182M	A	29,756,714	UT	100.000%	29,756,714	8.9.1
Regulatory Asset	182M	A	(74,098,222)	SE	43.973%	(32,583,243)	8.9.1
Regulatory Asset	182M	A	(8,323,073)	SO	43.796%	(3,645,199)	8.9.1
<b>Adjustment to Tax:</b>							
<u>Remove Base Period Unadjusted Data</u>							
Schedule M Addition	SCHMAT	A	(5,237,749)	SE	43.973%	(2,303,198)	
Schedule M Addition	SCHMAT	A	(885,059)	SO	43.796%	(387,623)	
Schedule M Deduction	SCHMDT	A	(486,278)	SE	43.973%	(213,831)	
Schedule M Deduction	SCHMDT	A	-	UT	100.000%	-	
Deferred Income Tax Expense	41110	A	1,287,784	SE	43.973%	566,278	
Deferred Income Tax Expense	41110	A	217,606	SO	43.796%	95,303	
Deferred Income Tax Expense	41010	A	(119,559)	SE	43.973%	(52,574)	
Deferred Income Tax Expense	41010	A	-	UT	100.000%	-	
Accum Def Inc Tax Bal	283	A	35,788,388	SE	43.973%	15,737,243	
Accum Def Inc Tax Bal	283	A	391,253	SO	43.796%	171,354	
Accum Def Inc Tax Bal	190	A	(28,303,872)	SE	43.973%	(12,446,074)	
Accum Def Inc Tax Bal	283	A	-	UT	100.000%	-	

**Description of Adjustment:**

In Docket No. 20-035-04, The Commission authorized a buydown of existing Deer Creek balances, excluding Recovery based royalties, the Company will continue to defer the recovery royalties for a future rate case. This adjustment removes all rate base balances in the base period.

**Rocky Mountain Power  
Results of Operations - December 2022  
Deer Creek Mine Closure  
Base Period Balances**

**EXPENSE ACCOUNTS**

	<u>Amort</u>	Booked <u>Allocation</u>	Booked <u>Corrected</u>
Oregon Closure Cost Amortization	4,707,957	SG	OR
Idaho Closure Cost and Royalties Recovery	1,610,699	SG	ID
	<u>6,318,657</u>		
	<b>Ref. 8.9</b>		

Deer Creek closure costs in Oregon and Idaho are being recovered on an SG allocation factor which impacts Utah unadjusted results. These amounts should be removed from results.

**RATE BASE ACCOUNTS**

	<u>13-MA Balance</u>	Booked <u>Allocation</u>	
Unrecovered Plant	(2,294,292)	SE	
Unrecovered Plant	43,250	UT	
Closure Costs	76,392,514	SE	
Closure Costs	(26,233,712)	UT	
ROR Offsets	0	UT	
UMWA PBOP	(3,566,252)	UT	
UMWA PBOP	8,323,073	SO	
<b>Total</b>	<u>52,664,581</u>		
<u>Summary by Allocation Factor</u>			
	<b>(29,756,714)</b>	UT	<b>Ref. 8.9</b>
	<b>74,098,222</b>	SE	<b>Ref. 8.9</b>
	<u>8,323,073</u>	SO	<b>Ref. 8.9</b>
	52,664,581		

Utah has fully bought down Deer Creek using TCJA funds with the exception of recovery royalties. These amounts should be removed from results.

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Cholla 4 Retirement

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Amortization Expense	407	A	(195,476)	UT	100.000%	(195,476)	8.10.1
<b>Adjustment to Rate Base:</b>							
December 2022 Cholla Closure Cost Asset	182M	A	7,928,945	SG	44.316%	3,513,773	8.10.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	A	2,798,451	UT	100.000%	2,798,451	
Deferred Income Tax Expense	41110	A	(688,044)	UT	100.000%	(688,044)	
Accumulated Def Income Tax Balance	283	A	(1,949,458)	UT	100.000%	(1,949,458)	
Schedule M Adjustment	SCHMAT	A	-	UT	100.000%	-	
Deferred Income Tax Expense	41110	A	-	UT	100.000%	-	
Accumulated Def Income Tax Balance	283	A	(304,350)	UT	100.000%	(304,350)	

**Description of Adjustment:**

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. The Commission authorized the Company collect closure costs associated with the closure through April 2025 in Docket No. 20-035-04. The adjustment correct the allocation factor on the Cholla Unit 4 plant closure regulatory asset amount and corrects the amortization expense amount.

**Rocky Mountain Power  
Results of Operations - December 2022  
Cholla 4 Retirement**

Closure Costs	Beginning Balances	Beginning Balances - Utah Allocated
CWIP	1,849,795	813,864
Materials and supplies	6,106,205	2,686,577
Liquidated damages	19,606,070	8,626,180
<b>Total</b>	<b>27,562,070</b>	<b>12,126,621</b>

SG % from Docket No. 20-035-04 43.997%

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Dec-20			12,126,621
Jan-21	12,126,621	(233,204)	11,893,417
Feb-21	11,893,417	(233,204)	11,660,213
Mar-21	11,660,213	(233,204)	11,427,008
Apr-21	11,427,008	(233,204)	11,193,804
May-21	11,193,804	(233,204)	10,960,600
Jun-21	10,960,600	(233,204)	10,727,396
Jul-21	10,727,396	(233,204)	10,494,191
Aug-21	10,494,191	(233,204)	10,260,987
Sep-21	10,260,987	(233,204)	10,027,783
Oct-21	10,027,783	(233,204)	9,794,579
Nov-21	9,794,579	(233,204)	9,561,374
Dec-21	9,561,374	(233,204)	9,328,170
Jan-22	9,328,170	(233,204)	9,094,966
Feb-22	9,094,966	(233,204)	8,861,762
Mar-22	8,861,762	(233,204)	8,628,557
Apr-22	8,628,557	(233,204)	8,395,353
May-22	8,395,353	(233,204)	8,162,149
Jun-22	8,162,149	(233,204)	7,928,945
Jul-22	7,928,945	(233,204)	7,695,740
Aug-22	7,695,740	(233,204)	7,462,536
Sep-22	7,462,536	(233,204)	7,229,332
Oct-22	7,229,332	(233,204)	6,996,128
Nov-22	6,996,128	(233,204)	6,762,923
Dec-22	6,762,923	(233,204)	6,529,719
		<b>(2,798,451)</b>	

**13 Month Average**  
**7,928,945**  
**Ref. 8.10**

Amortization in Base Period:	2,993,928	
Normalized Amortization Exp.:	2,798,451	<b>Above</b>
Adjustment	<b>(195,476)</b>	<b>Ref. 8.10</b>

Rocky Mountain Power  
 Utah Results of Operations - December 2022  
 Prepaid Pension Asset Removal

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Pension:</b>							
Net Prepaid Balance	128	A	(68,805,055)	SO	43.796%	(30,134,073)	
Net Prepaid Balance	182M	A	(267,890,326)	SO	43.796%	(117,326,068)	
Net Prepaid Balance	182M	A	(2,199,961)	WYU	0.000%	-	
Net Prepaid Balance	2283	A	-	SO	43.796%	-	
ADIT Balances	190	A	(0)	SO	43.796%	(0)	
ADIT Balances	283	A	82,781,946	SO	43.796%	36,255,434	
ADIT Balances	283	A	540,896	WYU	0.000%	-	
			<u>(255,572,501)</u>			<u>36,255,434</u>	8.11.1
<b>Adjustment to Post-Retirement:</b>							
Net Prepaid Balance	128	A	(37,186,545)	SO	43.796%	(16,286,333)	
Net Prepaid Balance	182M	A	28,248,078	SO	43.796%	12,371,615	
Net Prepaid Balance	2283	A	0	SO	43.796%	0	
ADIT Balances	190	A	(6,740,938)	SO	43.796%	(2,952,282)	
ADIT Balances	283	A	8,179,164	SO	43.796%	3,582,172	
			<u>(7,500,240)</u>			<u>(3,284,828)</u>	8.11.1
Net Prepaid Pension Asset in Rate Base			<u>(263,072,741)</u>			<u>32,970,606</u>	

**Description of Adjustment:**

This adjustment removes the pension asset/liability, depending on the funds status, from the Base Period, per the Commission's order in Docket 20-035-04.

Rocky Mountain Power  
Results of Operations - December 2022  
Prepaid Pension Asset

<b>Pension</b>	<b>FERC Pension Account</b>	<b>Factor</b>	<b>Actual Dec-22 13MA Allocation</b>	<b>Ref</b>
	128	SO	68,805,055	8.11
	182M	SO	267,890,326	8.11
	182M	WY	2,199,961	8.11
	2283	SO	-	8.11
			<u>338,895,342</u>	
	190	SO	0	8.11
	283	SO	(82,781,946)	8.11
	283	WY	(540,896)	8.11
			<u>(83,322,841)</u>	

<b>Post Retirement</b>	<b>FERC Pension Account</b>	<b>Factor</b>	<b>Actual Dec-22 13MA Allocation</b>	<b>Ref</b>
	128	SO	37,186,545	8.11
	182M	SO	(28,248,078)	8.11
	2283	SO	(0)	8.11
			<u>8,938,467</u>	
	190	SO	6,740,938	8.11
	283	SO	(8,179,164)	8.11
			<u>(1,438,226)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Amount included in Rate Base:</b>							
Wildland Fire Protection	182M		4,830,807	UT	100.0000%	4,830,807	B-16

**Description of Adjustment:**

This shows the Wildland Fire Protection regulatory asset balance in GL Account 189011 per the requirement established in Docket No. 20-035-04. This is provided for informational purposes only, and is not an adjustment included in the results of operations.



Utah Results of Operations  
December 2022  
2020 Protocol 13-Month Average  
Reporting and Ratemaking Factors

Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S										Situs
System Generation	SG	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%			Pg 9.15
Divisional Generation - Pac. Power	DGP	3.0203%	54.5141%	16.8671%	0.0000%	0.0000%	25.5984%	0.0000%			Pg 9.15
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.6519%	11.2246%	3.0530%	0.0705%			Pg 9.15
System Capacity	SC	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%			Pg 9.15
System Energy	SE	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%			Pg 9.15
System Overhead	SO	2.1280%	27.0518%	7.7508%	44.4203%	5.7357%	12.8872%	0.0263%	0.0000%	0.0000%	Pg 9.6
Gross Plant-System	GPS	2.1280%	27.0518%	7.7508%	44.4203%	5.7357%	12.8872%	0.0263%	0.0000%	0.0000%	Pg 9.6
System Net Plant	SNP	1.9646%	26.4776%	7.5500%	45.1759%	5.8255%	12.9755%	0.0276%	0.0033%	0.0000%	Pg 9.6
Division Net Plant Distribution	SNPD	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%			Pg 9.5
Customer - System	CN	2.2775%	31.0275%	6.7068%	48.6453%	4.2246%	7.1183%	0.0000%	0.00%	0.00%	Pg 9.9
CIAC	CIAC	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%			Pg 9.10
Bad Debt Expense	BADDEBT	2.1991%	43.2234%	13.4565%	33.7924%	1.5651%	5.7635%	0.0000%	0.0000%	0.0000%	Pg 9.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%			10.9460%			0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%			11.6100%			1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%			15.5000%			1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%			16.7100%			2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%			20.6776%			2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.5330%	27.6701%	8.3860%	41.4714%	6.3604%	14.5391%	0.0400%	0.0000%	0.0000%	Pg 9.3
System Net Transmission Plant	SNPT	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%			Pg 9.4
System Net Production Plant	SNPP	1.4631%	26.4129%	8.1103%	43.9047%	6.0738%	13.9891%	0.0381%	0.0080%	0.0000%	Pg 9.4
System Net Hydro Plant	SNPPH	1.4248%	25.7169%	7.9570%	45.1486%	5.9167%	13.6853%	0.0371%	0.1135%	0.0000%	Pg 9.3
System Net Other Production Plant	SNPPO	1.4262%	25.7496%	7.9649%	45.2009%	5.9225%	13.6988%	0.0372%	0.0000%	0.0000%	Pg 9.4
System Net General Plant	SNPG	2.6392%	27.9914%	6.5297%	41.1674%	6.8570%	14.8000%	0.0153%			Pg 9.5
System Net Intangible Plant	SNPI	1.8387%	26.6880%	7.7816%	44.4602%	6.1705%	13.0354%	0.0256%			Pg 9.6
Trojan Plant Allocator	TROJP	1.4278%	25.5919%	7.9078%	45.0869%	5.9778%	13.9703%	0.0375%			Pg 9.11
Trojan Decommissioning Allocator	TROJD	1.4280%	25.5646%	7.8975%	45.0669%	5.9874%	14.0179%	0.0376%			Pg 9.11
DIT Balance	DITBAL	2.1855%	24.6071%	7.2184%	44.8853%	5.8558%	14.5462%	0.2068%	0.0000%	0.4950%	Pg 9.8
Tax Depreciation	TAXDEPR	1.8875%	27.1417%	7.4104%	44.6451%	5.5735%	13.0820%	0.0306%	0.0000%	0.2292%	Pg 9.12
SCHMAT Depreciation Expense	SCHMDEXP	2.0592%	26.4385%	7.9106%	45.1008%	5.8210%	13.3220%	0.0289%	-0.6810%	0.0000%	Pg 9.12
System Generation Cholla Transaction	SGCT	1.4270%	25.7557%	7.9690%	45.2167%	5.9256%	13.7060%				Not Used

Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**  
DESCRIPTION  
13-MONTH AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
December 2022

**2020 PROTOCOL FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
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<u>DESCRIPTION OF FACTOR</u>	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>		
<b>STEAM:</b>										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,944,420,879	99,057,705	1,787,921,427	553,198,500	3,138,868,687	411,346,924	951,445,646	2,581,991	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>6,944,420,879</u>	<u>99,057,705</u>	<u>1,787,921,427</u>	<u>553,198,500</u>	<u>3,138,868,687</u>	<u>411,346,924</u>	<u>951,445,646</u>	<u>2,581,991</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
S	(228,195,280)	-	-	(5,354,424)	(216,997,594)	(174,422)	(5,668,840)	-	-	-
DGP	(793,971,548)	(11,325,494)	(204,417,153)	(63,248,452)	(358,874,048)	(47,030,236)	(108,780,960)	(295,205)	0	0
DGU	(754,039,767)	(10,755,893)	(194,136,254)	(60,067,452)	(340,824,938)	(44,664,911)	(103,309,961)	(280,358)	0	0
SG	(2,114,581,944)	(30,163,154)	(544,423,564)	(168,449,404)	(955,788,131)	(125,255,481)	(289,715,992)	(786,218)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>(3,890,788,538)</u>	<u>(62,244,541)</u>	<u>(942,976,971)</u>	<u>(297,119,732)</u>	<u>(1,872,484,710)</u>	<u>(217,125,050)</u>	<u>(607,475,754)</u>	<u>(1,361,781)</u>	<u>0</u>	<u>0</u>
TOTAL NET STEAM PLANT	3,053,632,341	46,813,164	844,944,456	256,078,768	1,266,383,977	194,221,875	443,969,892	1,220,210	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5330%	27.6701%	8.3860%	41.4714%	6.3604%	14.5391%	0.0400%	0.0000%	0.0000%
<b>NUCLEAR:</b>										
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0
SNPPN										
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>HYDRO:</b>										
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,134,748,927	16,186,465	292,154,228	90,395,069	512,904,954	67,215,897	155,470,405	421,909	0	0
	<u>1,134,748,927</u>	<u>16,186,465</u>	<u>292,154,228</u>	<u>90,395,069</u>	<u>512,904,954</u>	<u>67,215,897</u>	<u>155,470,405</u>	<u>421,909</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	701,488	-	-	-	-	-	-	-	701,488	-
DGP	(171,504,121)	(2,446,396)	(44,155,718)	(13,662,165)	(77,519,627)	(10,158,902)	(23,497,546)	(63,767)	0	0
DGU	(32,282,176)	(460,485)	(8,311,419)	(2,571,626)	(14,591,499)	(1,912,208)	(4,422,937)	(12,003)	0	0
SG	(313,420,563)	(4,470,743)	(80,693,747)	(24,967,350)	(141,665,664)	(18,565,203)	(42,941,324)	(116,532)	0	0
	<u>(516,505,373)</u>	<u>(7,377,624)</u>	<u>(133,160,885)</u>	<u>(41,201,140)</u>	<u>(233,776,790)</u>	<u>(30,636,313)</u>	<u>(70,861,808)</u>	<u>(192,302)</u>	<u>701,488</u>	<u>0</u>
TOTAL NET HYDRO PRODUCTION PLANT	618,243,554	8,808,841	158,993,343	49,193,929	279,128,164	36,579,584	84,608,597	229,607	701,488	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4248%	25.7169%	7.9570%	45.1486%	5.9167%	13.6853%	0.0371%	0.1135%	0.0000%

Utah Results of Operations  
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13-MONTH AVERAGE FACTORS  
DESCRIPTION

OTHER:  
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
S	813,369	-	378,514	-	434,855	-	-	-	-	-	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	5,444,304,725	77,659,511	1,401,699,183	433,697,966	2,460,818,248	322,488,807	745,916,775	2,024,236	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	5,445,118,094	77,659,511	1,402,077,696	433,697,966	2,461,253,104	322,488,807	745,916,775	2,024,236	0	0	
LESS ACCUMULATED DEPRECIATION											
S	-24688,13846	0	-15,526,1538	0	-24536,61231	0	0	0	0	0	
DGP	257,987,201	3,680,022	66,421,787	20,551,481	116,609,860	15,281,655	35,346,475	95,922	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(517,450,209)	(7,381,095)	(133,223,538)	(41,220,526)	(233,886,783)	(30,650,727)	(70,895,148)	(192,392)	0	0	
SSGCT	(46,783,469)	(667,336)	(12,044,945)	(3,726,811)	(21,146,063)	(2,771,179)	(6,409,739)	(17,394)	0	0	
	(306,271,165)	(4,368,409)	(78,846,847)	(24,395,856)	(138,447,523)	(18,140,252)	(41,958,413)	(113,865)	0	0	
TOTAL NET OTHER PRODUCTION PLANT	5,138,846,930	73,291,102	1,323,230,850	409,302,110	2,322,805,581	304,348,555	703,958,362	1,910,371	0	0	
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4262%	25.7496%	7.9649%	45.2009%	5.9225%	13.6988%	0.0372%	0.0000%	0.0000%	
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Utility</b>	
TOTAL PRODUCTION PLANT											
S	813,369	0	378,514	0	434,855	0	0	0	0	0	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	13,523,474,532	192,903,680	3,481,774,837	1,077,291,535	6,112,591,890	801,051,629	1,852,832,826	5,028,135	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	13,524,287,901	192,903,680	3,482,153,351	1,077,291,535	6,113,026,745	801,051,629	1,852,832,826	5,028,135	0	0	
LESS ACCUMULATED DEPRECIATION											
S	(227,518,480)	-	(152)	(5,354,424)	(217,022,131)	(174,422)	(5,668,840)	-	701,488	-	
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(4,486,046,596)	(63,990,574)	(1,154,984,551)	(357,362,305)	(2,027,686,892)	(265,727,193)	(614,627,134)	(1,667,948)	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	(4,713,565,076)	(63,990,574)	(1,154,984,702)	(362,716,728)	(2,244,709,023)	(265,901,615)	(620,295,974)	(1,667,948)	701,488	0	
TOTAL NET PRODUCTION PLANT	8,810,722,825	128,913,106	2,327,168,649	714,574,807	3,868,317,722	535,150,014	1,232,536,852	3,360,188	701,488	0	
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4631%	26.4129%	8.1103%	43.9047%	6.0738%	13.9891%	0.0381%	0.0080%	0.0000%	
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>			
TRANSMISSION PLANT											
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SG	7,950,005,029	113,401,717	2,046,820,689	633,304,193	3,593,391,339	470,911,855	1,089,219,361	2,955,875			
	7,950,005,029	113,401,717	2,046,820,689	633,304,193	3,593,391,339	470,911,855	1,089,219,361	2,955,875			
LESS ACCUMULATED DEPRECIATION											
DGP	(352,800,568)	(5,032,474)	(90,832,584)	(28,104,395)	(159,465,372)	(20,897,845)	(48,336,725)	(131,174)			
DGU	(425,419,526)	(6,068,336)	(109,529,174)	(33,889,283)	(192,289,041)	(25,199,367)	(58,286,150)	(158,174)			
SG	(1,316,500,013)	(18,779,027)	(338,948,148)	(104,873,516)	(595,056,195)	(77,981,770)	(180,371,874)	(489,485)			
	(2,094,720,107)	(29,879,837)	(539,309,905)	(166,867,193)	(946,810,607)	(124,078,982)	(286,994,749)	(778,834)			
TOTAL NET TRANSMISSION PLANT	5,855,284,922	83,521,880	1,507,510,785	466,436,999	2,646,580,732	346,832,873	802,224,612	2,177,041			
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%			

Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>		
<b>DISTRIBUTION:</b>											
DISTRIBUTION PLANT - PACIFIC POWER											
	S	4,120,413,190	322,937,881	2,482,407,823	597,846,277	0	0	717,221,208	0		
LESS ACCUMULATED DEPRECIATION	S	(1,857,806,523)	(153,672,880)	(1,117,347,632)	(284,566,293)	0	0	(302,219,718)	0		
		2,262,606,666	169,265,001	1,365,060,191	313,279,984	0	0	415,001,491	0		
<b>DNPDP</b>		100.0000%	7.4810%	60.3313%	13.8460%	0.0000%	0.0000%	18.3417%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	4,095,517,183	0	0	0	3,528,535,173	415,014,729	151,967,281	0		
LESS ACCUMULATED DEPRECIATION	S	(1,337,224,890)	0	0	0	(1,112,110,274)	(160,547,559)	(64,567,057)	0		
		2,758,292,293	0	0	0	2,416,424,899	254,467,170	87,400,224	0		
<b>DNPDU</b>		100.0000%	0.0000%	0.0000%	0.0000%	87.6058%	9.2255%	3.1686%	0.0000%		
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>		100.0000%	7.4810%	60.3313%	13.8460%	0.0000%	0.0000%	18.3417%	0.0000%		
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>		100.0000%	0.0000%	0.0000%	0.0000%	87.6058%	9.2255%	3.1686%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		5,020,898,959	169,265,001	1,365,060,191	313,279,984	2,416,424,899	254,467,170	502,401,715	0		
<b>DNPDP &amp; SNPD</b>		100.0000%	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%		
<b>DIVISION NET PLANT DISTRIBUTION</b>		100.0000%	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%		
<b>GENERAL:</b>											
GENERAL PLANT											
	S	724,424,975	22,532,878	219,010,374	49,873,911	263,686,156	56,552,494	112,769,163	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		3,323,175	47,696	821,834	251,983	1,477,351	208,746	514,254	1,313		
SG		327,285,075	4,668,511	84,263,326	26,071,809	147,932,404	19,386,456	44,840,882	121,687		
SO		363,051,707	7,725,678	98,211,844	28,139,473	161,268,689	20,823,451	46,787,169	95,403		
CN		16,578,559	377,574	5,143,911	1,111,883	8,064,698	700,381	1,180,112	0		
DEU		0	0	0	0	0	0	0	0		
SSGCT		0	0	0	0	0	0	0	0		
SSGCH		0	0	0	0	0	0	0	0		
Remove Capital Lease		(10,149,612)	(127,944)	(3,461,200)	(714,517)	(4,082,419)	(531,300)	(1,228,897)	(3,335)		
		1,424,513,879	35,224,393	403,990,088	104,734,541	578,346,878	97,140,229	204,862,682	215,068		
LESS ACCUMULATED DEPRECIATION											
	S	(295,720,589)	(7,737,882)	(92,041,608)	(27,564,808)	(103,650,830)	(22,567,487)	(42,157,973)	0		
DGP		(455,701)	(6,500)	(117,325)	(36,301)	(205,976)	(26,993)	(62,435)	(169)		
DGU		(1,987,623)	(28,352)	(511,737)	(158,336)	(898,403)	(117,735)	(272,322)	(739)		
SE		(1,666,119)	(23,913)	(412,037)	(126,335)	(740,690)	(104,658)	(257,828)	(658)		
SG		(131,904,804)	(1,881,537)	(33,960,417)	(10,507,649)	(59,620,790)	(7,813,270)	(18,072,098)	(49,043)		
SO		(122,949,335)	(2,616,341)	(33,259,948)	(9,529,578)	(54,614,474)	(7,051,969)	(15,844,716)	(32,309)		
CN		(7,007,659)	(159,598)	(2,174,301)	(469,986)	(3,408,900)	(296,047)	(498,826)	0		
SSGCT		(140,323)	(2,002)	(36,128)	(11,178)	(63,426)	(8,312)	(19,225)	(52)		
SSGCH		0	0	0	0	0	0	0	0		
		(561,832,152)	(12,456,126)	(162,513,501)	(48,404,172)	(223,203,489)	(37,986,471)	(77,185,423)	(82,971)		
TOTAL NET GENERAL PLANT		862,681,727	22,768,268	241,476,587	56,330,370	355,143,389	59,153,758	127,677,259	132,097		
<b>SNPG</b>		100.0000%	2.6392%	27.9914%	6.5297%	41.1674%	6.8570%	14.8000%	0.0153%		
<b>SYSTEM NET GENERAL PLANT</b>		100.0000%	2.6392%	27.9914%	6.5297%	41.1674%	6.8570%	14.8000%	0.0153%		
<b>MINING:</b>											
GENERAL MINING PLANT											
	SE	54,508,102	782,327	13,480,061	4,133,122	24,232,117	3,423,940	8,435,005	21,529		
LESS ACCUMULATED DEPRECIATION	SE	0	0	0	0	0	0	0	0		
		54,508,102	782,327	13,480,061	4,133,122	24,232,117	3,423,940	8,435,005	21,529		
<b>SNPM</b>		100.0000%	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%		
<b>SYSTEM NET PLANT MINING</b>		100.0000%	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%		

Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR							FERC-UPL FERC	OTHER	Non-Regulated Page Ref.
	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming			
<b>INTANGIBLE PLANT</b>										
S	23,489,394	481,078	4,615,279	2,036,986	6,285,523	4,369,817	5,700,710	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	9,106	131	2,252	690	4,048	572	1,409	4		
CN	225,883,547	5,144,457	70,086,003	15,149,447	109,881,841	9,542,725	16,079,073	0		
SG	326,801,733	4,661,617	84,138,884	26,033,305	147,713,934	19,357,826	44,774,660	121,507		
SO	461,664,421	9,824,140	124,888,310	35,782,764	205,072,761	26,479,552	59,495,578	121,317		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	<u>1,037,848,201</u>	<u>20,111,422</u>	<u>283,730,728</u>	<u>79,003,194</u>	<u>468,958,108</u>	<u>59,750,491</u>	<u>126,051,430</u>	<u>242,828</u>		
<b>LESS ACCUMULATED AMORTIZATION</b>										
S	(1,776,152)	(7,875)	(140,102)	(13,840)	(130,382)	(998,518)	(485,435)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(409,529)	(5,842)	(105,438)	(32,623)	(185,106)	(24,258)	(56,109)	(152)		
SE	(3,719)	(53)	(920)	(282)	(1,653)	(234)	(575)	(1)		
CN	(170,186,528)	(3,875,968)	(52,804,614)	(11,413,987)	(82,787,832)	(7,189,737)	(12,114,391)	0		
SG	(161,837,283)	(2,308,505)	(41,666,879)	(12,892,096)	(73,150,229)	(9,586,295)	(22,173,106)	(60,172)		
SO	(337,235,575)	(7,176,315)	(91,228,128)	(26,138,512)	(149,801,084)	(19,342,723)	(43,460,194)	(88,619)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	<u>(671,448,784)</u>	<u>(13,374,558)</u>	<u>(185,946,081)</u>	<u>(50,491,340)</u>	<u>(306,056,286)</u>	<u>(37,141,764)</u>	<u>(78,289,810)</u>	<u>(148,945)</u>		
<b>TOTAL NET INTANGIBLE PLANT</b>	<b>366,399,416</b>	<b>6,736,865</b>	<b>97,784,647</b>	<b>28,511,853</b>	<b>162,901,822</b>	<b>22,608,726</b>	<b>47,761,620</b>	<b>93,883</b>		
<b>SNPI</b>	<b>100.0000%</b>	<b>1.8387%</b>	<b>26.6880%</b>	<b>7.7816%</b>	<b>44.4602%</b>	<b>6.1705%</b>	<b>13.0354%</b>	<b>0.0256%</b>		
<b>SYSTEM NET INTANGIBLE PLANT</b>										
<b>GROSS PLANT:</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Utility</b>
PRODUCTION PLANT	13,524,287,901	192,903,680	3,482,153,351	1,077,291,535	6,113,026,745	801,051,629	1,852,832,826	5,028,135	0	0
TRANSMISSION PLANT	7,950,005,029	113,401,717	2,046,820,689	633,304,193	3,593,391,339	470,911,855	1,089,219,361	2,955,875	0	0
DISTRIBUTION PLANT	8,215,930,373	322,937,881	2,482,407,823	597,846,277	3,528,535,173	415,014,729	869,188,489	0	0	0
GENERAL PLANT	1,479,021,981	36,006,720	417,470,149	108,867,663	602,578,995	100,564,169	213,297,688	236,597	0	0
INTANGIBLE PLANT	1,037,848,201	20,111,422	283,730,728	79,003,194	468,958,108	59,750,491	126,051,430	242,828	0	0
	<u>32,207,093,484</u>	<u>685,361,421</u>	<u>8,712,582,740</u>	<u>2,496,312,862</u>	<u>14,306,490,361</u>	<u>1,847,292,871</u>	<u>4,150,589,793</u>	<u>8,463,436</u>	<u>0</u>	<u>0</u>
<b>TOTAL GROSS PLANT</b>	<b>32,207,093,484</b>	<b>685,361,421</b>	<b>8,712,582,740</b>	<b>2,496,312,862</b>	<b>14,306,490,361</b>	<b>1,847,292,871</b>	<b>4,150,589,793</b>	<b>8,463,436</b>	<b>0</b>	<b>0</b>
<b>GPS</b>										
<b>GROSS PLANT-SYSTEM FACTOR</b>	<b>100.0000%</b>	<b>2.1280%</b>	<b>27.0518%</b>	<b>7.7508%</b>	<b>44.4203%</b>	<b>5.7357%</b>	<b>12.8872%</b>	<b>0.0263%</b>	<b>0.0000%</b>	<b>0.0000%</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>										
PRODUCTION PLANT	(4,713,565,076)	(63,990,574)	(1,154,984,702)	(362,716,728)	(2,244,709,023)	(265,901,615)	(620,295,974)	(1,667,948)	701,488	0
TRANSMISSION PLANT	(2,094,720,107)	(29,879,837)	(539,309,905)	(166,867,193)	(946,810,607)	(124,078,982)	(286,994,749)	(778,834)	0	0
DISTRIBUTION PLANT	(3,195,031,413)	(153,672,880)	(1,117,347,632)	(284,566,293)	(1,112,110,274)	(160,547,559)	(366,786,775)	0	0	0
GENERAL PLANT	(561,838,152)	(12,456,126)	(162,513,501)	(48,404,172)	(223,203,489)	(37,986,471)	(77,185,423)	(82,971)	0	0
INTANGIBLE PLANT	(671,448,784)	(13,374,558)	(185,946,081)	(50,491,340)	(306,056,286)	(37,141,764)	(78,289,810)	(148,945)	0	0
	<u>(11,236,597,533)</u>	<u>(273,373,975)</u>	<u>(3,160,101,821)</u>	<u>(913,045,727)</u>	<u>(4,832,889,680)</u>	<u>(625,656,390)</u>	<u>(1,429,552,730)</u>	<u>(2,678,698)</u>	<u>701,488</u>	<u>0</u>
<b>NET PLANT</b>	<b>20,970,495,952</b>	<b>411,987,446</b>	<b>5,552,480,919</b>	<b>1,583,267,135</b>	<b>9,473,600,682</b>	<b>1,221,636,481</b>	<b>2,721,037,063</b>	<b>5,784,738</b>	<b>701,488</b>	<b>0</b>
<b>SNP</b>										
<b>SYSTEM NET PLANT FACTOR (SNP)</b>	<b>100.0000%</b>	<b>1.9646%</b>	<b>26.4776%</b>	<b>7.5500%</b>	<b>45.1759%</b>	<b>5.8255%</b>	<b>12.9755%</b>	<b>0.0276%</b>	<b>0.0033%</b>	<b>0.0000%</b>
<b>Non-Utility RELATED INTEREST PERCENTAGE</b>	<b>0.0000%</b>									
<b>INT</b>										
<b>INTEREST FACTOR SNP - Non-Utility</b>	<b>100.0000%</b>	<b>1.9646%</b>	<b>26.4776%</b>	<b>7.5500%</b>	<b>45.1759%</b>	<b>5.8255%</b>	<b>12.9755%</b>	<b>0.0276%</b>	<b>0.0033%</b>	<b>0.0000%</b>
<b>TOTAL GROSS PLANT (LESS SO FACTOR)</b>	<b>31,382,377,356</b>	<b>667,811,603</b>	<b>8,489,482,586</b>	<b>2,432,390,624</b>	<b>13,940,148,911</b>	<b>1,799,989,869</b>	<b>4,044,307,047</b>	<b>8,246,715</b>	<b>0</b>	<b>0</b>
<b>SO</b>										
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	<b>100.0000%</b>	<b>2.1280%</b>	<b>27.0518%</b>	<b>7.7508%</b>	<b>44.4203%</b>	<b>5.7357%</b>	<b>12.8872%</b>	<b>0.0263%</b>	<b>0.0000%</b>	<b>0.0000%</b>

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2020 PROTOCOL FACTOR California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

IBT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
<b>INCOME BEFORE TAXES</b>										
INCOME BEFORE STATE TAXES	15,220,968	4,448,593	(88,296,308)	13,895,932	226,483,536	29,398,243	(56,699,512)	(1,159,561)	(109,963,980)	(2,885,975)
Interest Synchronization	-	-	-	-	-	-	-	-	-	-
	15,220,968	4,448,593	(88,296,308)	13,895,932	226,483,536	29,398,243	(56,699,512)	(1,159,561)	(109,963,980)	(2,885,975)
<b>INCOME BEFORE TAXES (FACTOR)</b>	100.0000%	29.2267%	-580.0965%	91.2947%	1487.9706%	193.1431%	-372.5092%	-7.6182%	-722.4506%	-18.9605%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pacific Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Utility	NUTIL	0								
<b>Total Pacific Power</b>	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Utility	NUTIL	0								
<b>Total Rocky Mountain Power</b>	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0
PC (Post Merger)										
Prod / Other Prod	S	0								
Cholla Unit 4	S	0								
Gadsby Unit 4, 5 & 6	S	0								
Hydro-PPL	S	0								
Hydro-UPL	S	0								
Transmission	S	0								
Distribution	S	0								
General/ Intangibles	S	0								
Mining	S	0								
WCA - CAEE 2007+	S	0								
WCA - CAGE 2007+	S	0								
WCA - CAGW 2007+	S	0								
WCA_CAGW 2007+ -Marengo	S	0								
WCA CAGW 2007+ -Goodnoe	S	0								
WCA - General 2007+	S	0								
WCA - JBG 2007+	S	0								
Non-Utility	NUTIL	0								
<b>Total PC (Post Merger)</b>	787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
<b>Total Deferred Taxes</b>	772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950
<b>Percentage of Total (DITEXP)</b>	100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%

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2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pacific Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		0	0	0	0	0	0	0	0	0	0
Rocky Mountain Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0	0
PacifiCorp											
Prod / Other Prod	S	3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	0	15,362,994
Cholla Unit 4	S	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
Hydro-PPL	S	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General/ Intangibles	S	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0	0
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0
Utah Extra Book Depreciation	S	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	0	0	0	0	0	0	0	0	0	0
WCA - JBG 2007+	S	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
Washington Extra Book Depr	S	0	0	0	0	0	0	0	0	0	0
Wyoming Extra Book Depr	S	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	0	15,362,994
Total Deferred Taxes		3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	0	15,362,994
Percentage of Total (DITBAL)		100.0000%	2.1855%	24.6071%	7.2184%	44.8853%	5.8558%	14.5462%	0.2068%	0.0000%	0.4950%



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**2020 PROTOCOL**  
**FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.	
<b>OPRV-WY</b>										
	Pacific Division	Utah Division	Combined Total							
Total Sales to Ultimate Customers	0	0	0							
Less: Uncollectibles (net)	0	0	0							
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>							
	0.0000%	0.0000%	0.0000%							
<b>OPRV-ID</b>										
	Pacific Division	Utah Division	Combined Total							
Total Sales to Ultimate Customers	0	0	0							
Less: Interstate Sales for Resale										
Montana Power	0	0	0							
Portland General Electric	0	0	0							
Puget Sound Power & Light	0	0	0							
Washington Water Power Co.	0	0	0							
Less: Uncollectibles (net)	0	0	0							
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>							
	0.0000%	0.0000%	0.0000%							
<b>BADDEBT</b>										
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Account 904 Balance	17,701,894	389,282	7,651,360	2,382,062	5,981,897	277,046	1,020,248	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	2.1991%	43.2234%	13.4565%	33.7924%	1.5651%	5.7635%	0.0000%	0.0000%	0.0000%
<b>Customer Factors</b>										
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
<b>Total Electric Customers</b>	2,101,603	47,864	652,075	140,949	1,022,332	88,785	149,598.4091	0	0	0
<b>CN</b>										
Customer System factor - CN	100.0000%	2.2775%	31.0275%	6.7068%	48.6453%	4.2246%	7.1183%	0.0000%	0.0000%	0.0000%
<b>Pacific Power Customers</b>	973,627	47,864	652,075	140,949	0	0	132,739.9258	0	0	0
<b>CNP</b>										
Customer Service Pacific Power factor - CNP	100.0000%	4.9160%	66.9737%	14.4767%	0.0000%	0.0000%	13.6335%	0.0000%	0.0000%	0.0000%
<b>Rocky Mountain Power Customers</b>	1,127,975	0	0	0	1,022,332	88,785	16,858	0	0	0
<b>CNU</b>										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.6343%	7.8712%	1.4946%	0.0000%	0.0000%	0.0000%

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2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
CAC	5,020,898,959	169,265,001	1,365,060,191	313,279,984	2,416,424,899	254,467,170	502,401,715	0	0	0
TOTAL NET DISTRIBUTION PLANT	100.00%	3.37%	27.19%	6.24%	48.13%	5.07%	10.01%	0.00%	0.00%	0.00%
CAC FACTOR: Same as (SNPD Factor)										

IDSIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation		0.00%	0.00%	0.00%
Property	0	0	0	0
		0.00%	0.00%	0.00%
Sales	0	0	0	0
		0.00%	0.00%	0.00%
Average		0.00%	0.00%	
Idaho - PPL Factor		0.00%	0.00%	
Idaho - UPL Factor		0.00%	0.00%	
		0.00%	0.00%	

EXCTAX	Excise Tax (Superfund)	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
		Total Taxable Income	14,529,936	4,246,627	(84,287,655)	13,265,056	216,201,183	28,063,563	(54,125,354)	(1,106,917)	(104,971,615)
Less Other Electric Items:											
419 OTH	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam)	0	0	0	0	0	0	0	0	0	0	0
<b>Total Taxable Income Excluding Other</b>	<b>14,529,936</b>	<b>4,246,627</b>	<b>(84,287,655)</b>	<b>13,265,056</b>	<b>216,201,183</b>	<b>28,063,563</b>	<b>(54,125,354)</b>	<b>(1,106,917)</b>	<b>(104,971,615)</b>	<b>(2,754,951)</b>	
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	29.2267%	-580.0965%	91.2947%	1487.9706%	193.1431%	-372.5092%	-7.6182%	-722.4506%	-18.9605%	

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		2020 PROTOCOL FACTOR									
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Trojan Allocators											
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	242,588	4,378,543	1,354,759	7,686,955	1,007,371	2,330,050	6,323	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(116,151)	(2,096,440)	(648,657)	(3,680,503)	(482,328)	(1,115,624)	(3,028)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	55,421	1,000,312	309,505	1,756,144	230,142	532,318	1,445	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,639)	(47,631)	(14,737)	(83,621)	(10,958)	(25,347)	(69)	0	0
<b>Net Plant</b>		12,564,143	179,219	3,234,784	1,000,870	5,678,975	744,226	1,721,396	4,671	0	0
<b>Division Net Plant Nuclear Pacific Power</b>	<b>DNPPNP</b>	100.0000%	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	0.0000%	0.0000%
<b>Division Net Plant Nuclear Rocky Mountain Power</b>	<b>DNPPNP</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	0.0000%	0.0000%
Account 182.22		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Pre-merger (101)	SG	17,094,202	243,838	4,401,100	1,361,739	7,726,556	1,012,561	2,342,053	6,356	0	0
(108) SG		(8,434,030)	(120,306)	(2,171,439)	(671,862)	(3,812,170)	(499,583)	(1,155,535)	(3,136)	0	0
Post-merger (101)	SG	3,485,613	49,720	897,411	277,667	1,575,492	206,467	477,559	1,296	0	0
(108) SG		(240,609)	(3,432)	(61,948)	(19,167)	(108,755)	(14,252)	(32,966)	(89)	0	0
(107) SG		1,778,549	25,370	457,908	141,681	803,902	105,351	243,677	661	0	0
(120) SE		1,975,759	28,357	488,613	148,814	878,343	124,108	305,744	780	0	0
(228) SG		7,220,849	103,001	1,859,091	575,219	3,263,814	427,721	989,319	2,685	0	0
(228) SG		1,472,376	21,002	379,080	117,291	665,512	87,215	201,728	547	0	0
-228 SNNP		3,531,000	50,367	909,097	281,282	1,596,007	209,156	483,778	1,313	0	0
-228 SE		1,743,025	25,017	431,057	132,166	774,879	109,489	269,729	688	0	0
Total Acct 182.22		29,628,734	422,934	7,589,971	2,345,829	13,363,580	1,768,232	4,125,086	11,102	0	0
Revised Study (228)	SNNP	112,680	1,607	29,011	8,976	50,931	6,675	15,438	42	0	0
-228 SE		941,950	13,519	232,948	71,424	418,753	59,169	145,765	372	0	0
December 1993 Adj.		1,054,630	15,127	261,959	80,400	469,684	65,843	161,203	414	0	0
<b>Adjusted Acct 182.22</b>		30,681,364	438,061	7,851,929	2,426,230	13,833,265	1,834,075	4,286,289	11,516	0	0
TROJP		100.0000%	1.4278%	25.5919%	7.9078%	45.0869%	5.9778%	13.9703%	0.0375%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Plant - Premerger	SG	7,220,849	103,001	1,859,091	575,219	3,263,814	427,721	989,319	2,685	0	0
- Postmerger	SG	1,472,376	21,002	379,080	117,291	665,512	87,215	201,728	547	0	0
Storage Facility	SE	1,743,025	25,017	431,057	132,166	774,879	109,489	269,729	688	0	0
Transition Costs	SNNP	3,531,000	50,367	909,097	281,282	1,596,007	209,156	483,778	1,313	0	0
Total Acct 228.42		13,967,250	199,387	3,678,325	1,105,959	6,300,212	833,580	1,944,554	5,234	0	0
Transition Costs	SNNP	112,680	1,607	29,011	8,976	50,931	6,675	15,438	42	0	0
Storage Facility	SE	941,950	13,519	232,948	71,424	418,753	59,169	145,765	372	0	0
December 1993 Adj.		1,054,630	15,127	261,959	80,400	469,684	65,843	161,203	414	0	0
<b>Adjusted Acct 228.42</b>		15,021,880	214,514	3,840,283	1,186,359	6,769,896	899,424	2,105,756	5,647	0	0
TROJD		100.0000%	1.4280%	25.5646%	7.8975%	45.0669%	5.9874%	14.0179%	0.0376%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

Utah Results of Operations  
December 2022  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

		2020 PROTOCOL FACTOR									
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>	
SCHMA											
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	68,359,665	1,160,906	16,620,009	4,565,222	31,385,801	3,215,874	7,188,620	13,364	4,209,868	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	1,132,844	11,857	214,004	66,215	677,341	49,236	113,883	309	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	(13,327,745)	380	186,354	2,125	(21,343,756)	67,358	4,719,842	10	3,039,941	0
<b>Total Amortization Expense :</b>		56,164,764	1,173,143	17,020,367	4,633,561	10,719,386	3,332,468	12,022,345	13,683	7,249,810	0
Schedule M Amortization Factor		100.0000%	2.0888%	30.3044%	8.2499%	19.0856%	5.9334%	21.4055%	0.0244%	12.9081%	0.0000%
SCHMD											
Depreciation Expense :											
Steam	Acct 403.1	343,823,976	5,000,697	90,259,048	27,926,938	158,458,474	20,765,891	48,031,517	130,346	(6,748,935)	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	39,069,219	557,297	10,058,822	3,112,287	17,659,233	2,314,232	5,352,820	14,526	0	0
Other	Acct 403.4	218,879,886	3,121,895	56,348,151	17,434,561	98,944,241	12,963,978	29,985,687	81,374	0	0
Transmission	Acct 403.5	137,108,434	1,955,764	35,300,151	10,922,175	61,972,824	8,121,503	18,785,040	50,978	0	0
Distribution	Acct 403.6	204,800,954	8,747,577	56,698,800	15,456,187	90,089,153	10,593,429	23,215,808	0	0	0
General	Acct 403.7&8	47,296,107	1,023,458	13,334,920	3,540,459	19,815,348	2,925,851	6,646,890	9,181	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Expense :</b>		990,978,576	20,406,688	261,999,892	78,392,607	446,939,272	57,684,884	132,017,762	286,405	(6,748,935)	0
Schedule M Depreciation Factor		100.0000%	2.0592%	26.4385%	7.9106%	45.1008%	5.8210%	13.3220%	0.0289%	-0.6810%	0.0000%
Tax Depreciation by Function											
		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Utility</u>
<b>Current Total M Difference</b>		1,363,216,611	25,730,336	370,000,306	101,020,252	608,608,957	75,978,999	178,336,061	416,983	-	3,124,716
Tax Depr factor		100.0000%	1.8875%	27.1417%	7.4104%	44.6451%	5.5735%	13.0820%	0.0306%	0.0000%	0.2292%

Utah Results of Operations  
December 2022  
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	3	18	134	2,328	769	3,624	459	1,197	4	8,514
Feb-22	23	8	159	2,761	841	3,404	404	1,233	3	8,805
Mar-22	10	8	133	2,409	734	3,311	440	1,218	3	8,249
Apr-22	13	9	118	2,231	624	3,329	413	1,102	3	7,819
May-22	26	17	117	1,723	519	4,107	631	1,035	2	8,135
Jun-22	27	18	130	2,442	779	4,980	745	1,136	4	10,216
Jul-22	27	17	142	2,726	870	5,279	730	1,266	4	11,017
Aug-22	31	17	136	2,521	765	5,382	600	1,217	3	10,623
Sep-22	6	17	132	2,401	644	5,555	588	1,269	3	10,593
Oct-22	6	17	90	1,833	595	3,475	418	1,061	3	7,476
Nov-22	29	18	127	2,325	743	3,654	446	1,148	3	8,447
Dec-22	22	17	123	2,550	882	3,740	413	1,314	3	9,026
			1,542	28,250	8,766	49,840	6,286	14,198	39	108,920

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	3	18	-	-	-	(60)	-	-	-	(60)
Feb-22	23	8	-	-	-	(29)	-	-	-	(29)
Mar-22	10	8	-	-	-	(50)	-	-	-	(50)
Apr-22	13	9	-	-	-	(60)	-	-	-	(60)
May-22	26	17	-	-	-	(52)	-	-	-	(52)
Jun-22	27	18	-	-	-	(97)	-	-	-	(97)
Jul-22	27	17	-	-	-	(78)	-	-	-	(78)
Aug-22	31	17	-	-	-	(98)	-	-	-	(98)
Sep-22	6	17	-	-	-	(57)	-	-	-	(57)
Oct-22	6	17	-	-	-	(38)	-	-	-	(38)
Nov-22	29	18	-	-	-	-	-	-	-	-
Dec-22	22	17	-	-	-	-	-	-	-	-
			-	-	-	(620)	-	-	-	(620)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	3	18	134	2,328	769	3,564	459	1,197	4	8,454
Feb-22	23	8	159	2,761	841	3,375	404	1,233	3	8,775
Mar-22	10	8	133	2,409	734	3,262	440	1,218	3	8,199
Apr-22	13	9	118	2,231	624	3,269	413	1,102	3	7,760
May-22	26	17	117	1,723	519	4,055	631	1,035	2	8,082
Jun-22	27	18	130	2,442	779	4,883	745	1,136	4	10,118
Jul-22	27	17	142	2,726	870	5,201	730	1,266	4	10,939
Aug-22	31	17	136	2,521	765	5,284	600	1,217	3	10,525
Sep-22	6	17	132	2,401	644	5,497	588	1,269	3	10,536
Oct-22	6	17	90	1,833	595	3,437	418	1,061	3	7,438
Nov-22	29	18	127	2,325	743	3,654	446	1,148	3	8,447
Dec-22	22	17	123	2,550	882	3,740	413	1,314	3	9,026
			1,542	28,250	8,766	49,220	6,286	14,198	39	108,300

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	3	18	-	-	-	-	-	-	-	-
Feb-22	23	8	-	-	-	-	-	-	-	-
Mar-22	10	8	-	-	-	-	-	-	-	-
Apr-22	13	9	-	-	-	-	-	-	-	-
May-22	26	17	-	-	-	-	-	-	-	-
Jun-22	27	18	-	-	-	-	-	-	-	-
Jul-22	27	17	-	-	-	-	-	-	-	-
Aug-22	31	17	-	-	-	-	-	-	-	-
Sep-22	6	17	-	-	-	-	-	-	-	-
Oct-22	6	17	-	-	-	-	-	-	-	-
Nov-22	29	18	-	-	-	-	-	-	-	-
Dec-22	22	17	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	3	18	134	2,328	769	3,563.8	459	1,197	4	8,454
Feb-22	23	8	159	2,761	841	3,375.2	404	1,233	3	8,775
Mar-22	10	8	133	2,409	734	3,261.7	440	1,218	3	8,199
Apr-22	13	9	118	2,231	624	3,269.0	413	1,102	3	7,760
May-22	26	17	117	1,723	519	4,054.9	631	1,035	2	8,082
Jun-22	27	18	130	2,442	779	4,882.8	745	1,136	4	10,118
Jul-22	27	17	142	2,726	870	5,200.7	730	1,266	4	10,939
Aug-22	31	17	136	2,521	765	5,283.8	600	1,217	3	10,525
Sep-22	6	17	132	2,401	644	5,497.4	588	1,269	3	10,536
Oct-22	6	17	90	1,833	595	3,436.9	418	1,061	3	7,438
Nov-22	29	18	127	2,325	743	3,653.9	446	1,148	3	8,447
Dec-22	22	17	123	2,550	882	3,739.8	413	1,314	3	9,026
			1,542	28,250	8,766	49,220	6,286	14,198	39	108,300

Utah Results of Operations  
December 2022  
ENERGY

FORECAST LOADS (MWh)									
Non-FERC							FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2022	1	79,162	1,419,395	478,256	2,291,813	309,600	827,592	2,057	5,407,874
2022	2	70,156	1,242,625	381,093	2,032,242	255,102	768,934	1,752	4,751,904
2022	3	69,435	1,232,254	356,953	2,117,491	273,360	804,406	2,015	4,855,913
2022	4	68,592	1,187,518	345,088	1,981,227	267,595	741,840	1,916	4,593,777
2022	5	74,004	1,127,064	323,840	2,053,790	342,454	743,748	1,580	4,666,479
2022	6	68,672	1,098,235	333,478	2,368,995	415,263	729,881	1,980	5,016,503
2022	7	83,482	1,331,305	424,226	2,950,946	521,018	825,894	2,575	6,139,447
2022	8	82,955	1,367,004	422,620	2,774,133	352,422	817,306	2,591	5,819,032
2022	9	64,317	1,146,932	324,327	2,352,584	307,012	759,568	1,929	4,956,669
2022	10	59,537	1,128,276	339,495	2,045,532	270,190	787,449	1,740	4,632,220
2022	11	74,723	1,363,385	417,688	2,150,242	242,329	807,568	1,893	5,057,828
2022	12	84,449	1,510,162	499,352	2,348,348	292,816	868,367	2,176	5,605,670
		879,485	15,154,156	4,646,416	27,467,344	3,849,161	9,482,553	24,203	61,503,317

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
Non-FERC							FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2022	1	-	-	-	(15,877)	-	-	-	(15,877)
2022	2	-	-	-	(12,101)	-	-	-	(12,101)
2022	3	-	-	-	(15,405)	-	-	-	(15,405)
2022	4	-	-	-	(17,800)	-	-	-	(17,800)
2022	5	-	-	-	(18,966)	-	-	-	(18,966)
2022	6	-	-	-	(23,301)	-	-	-	(23,301)
2022	7	-	-	-	(23,414)	-	-	-	(23,414)
2022	8	-	-	-	(22,382)	-	-	-	(22,382)
2022	9	-	-	-	(21,017)	-	-	-	(21,017)
2022	10	-	-	-	(21,279)	-	-	-	(21,279)
2022	11	-	-	-	(18,091)	-	-	-	(18,091)
2022	12	-	-	-	(16,195)	-	-	-	(16,195)
		-	-	-	(225,829)	-	-	-	(225,829)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)									
Non-FERC							FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2022	1	79,162	1,419,395	478,256	2,275,936	309,600	827,592	2,057	5,391,997
2022	2	70,156	1,242,625	381,093	2,020,141	255,102	768,934	1,752	4,739,803
2022	3	69,435	1,232,254	356,953	2,102,086	273,360	804,406	2,015	4,840,508
2022	4	68,592	1,187,518	345,088	1,963,427	267,595	741,840	1,916	4,575,977
2022	5	74,004	1,127,064	323,840	2,034,824	342,454	743,748	1,580	4,647,513
2022	6	68,672	1,098,235	333,478	2,345,694	415,263	729,881	1,980	4,993,203
2022	7	83,482	1,331,305	424,226	2,927,531	521,018	825,894	2,575	6,116,032
2022	8	82,955	1,367,004	422,620	2,751,751	352,422	817,306	2,591	5,796,650
2022	9	64,317	1,146,932	324,327	2,331,567	307,012	759,568	1,929	4,935,652
2022	10	59,537	1,128,276	339,495	2,024,253	270,190	787,449	1,740	4,610,941
2022	11	74,723	1,363,385	417,688	2,132,152	242,329	807,568	1,893	5,039,738
2022	12	84,449	1,510,162	499,352	2,332,153	292,816	868,367	2,176	5,589,475
		879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
Non-FERC							FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2022	1	-	-	-	-	-	-	-	-
2022	2	-	-	-	-	-	-	-	-
2022	3	-	-	-	-	-	-	-	-
2022	4	-	-	-	-	-	-	-	-
2022	5	-	-	-	-	-	-	-	-
2022	6	-	-	-	-	-	-	-	-
2022	7	-	-	-	-	-	-	-	-
2022	8	-	-	-	-	-	-	-	-
2022	9	-	-	-	-	-	-	-	-
2022	10	-	-	-	-	-	-	-	-
2022	11	-	-	-	-	-	-	-	-
2022	12	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)									
Non-FERC							FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2022	1	79,162	1,419,395	478,256	2,275,936	309,600	827,592	2,057	5,391,997
2022	2	70,156	1,242,625	381,093	2,020,141	255,102	768,934	1,752	4,739,803
2022	3	69,435	1,232,254	356,953	2,102,086	273,360	804,406	2,015	4,840,508
2022	4	68,592	1,187,518	345,088	1,963,427	267,595	741,840	1,916	4,575,977
2022	5	74,004	1,127,064	323,840	2,034,824	342,454	743,748	1,580	4,647,513
2022	6	68,672	1,098,235	333,478	2,345,694	415,263	729,881	1,980	4,993,203
2022	7	83,482	1,331,305	424,226	2,927,531	521,018	825,894	2,575	6,116,032
2022	8	82,955	1,367,004	422,620	2,751,751	352,422	817,306	2,591	5,796,650
2022	9	64,317	1,146,932	324,327	2,331,567	307,012	759,568	1,929	4,935,652
2022	10	59,537	1,128,276	339,495	2,024,253	270,190	787,449	1,740	4,610,941
2022	11	74,723	1,363,385	417,688	2,132,152	242,329	807,568	1,893	5,039,738
2022	12	84,449	1,510,162	499,352	2,332,153	292,816	868,367	2,176	5,589,475
		879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488

**Utah Results of Operations  
December 2022**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	<b>61,277,488 Ref. 9.14</b>
System Energy Factor	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
Divisional Energy - Pacific	3.0303%	52.2144%	16.0095%	0.0000%	0.0000%	28.7458%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.4578%	11.9337%	3.5334%	0.0750%	100.00%
System Generation Factor	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%
Divisional Generation - Pacific	3.0203%	54.5141%	16.8671%	0.0000%	0.0000%	25.5984%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.6519%	11.2246%	3.0530%	0.0705%	100.00%
System Capacity (mwh)								
Accord	1,541.6	28,249.7	8,765.7	49,219.9	6,285.8	14,197.6	39.4	<b>108,300 Ref. 9.13</b>
Modified Accord	1,541.6	28,249.7	8,765.7	49,219.9	6,285.8	14,197.6	39.4	<b>108,300 Ref. 9.13</b>
Rolled-In	1,541.6	28,249.7	8,765.7	49,219.9	6,285.8	14,197.6	39.4	<b>108,300 Ref. 9.13</b>
Rolled-In with Hydro Adj.	1,541.6	28,249.7	8,765.7	49,219.9	6,285.8	14,197.6	39.4	<b>108,300 Ref. 9.13</b>
Rolled-In with Off-Sys Adj.	1,541.6	28,249.7	8,765.7	49,219.9	6,285.8	14,197.6	39.4	<b>108,300 Ref. 9.13</b>
System Capacity Factor								
Accord	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%	100.00%
Modified Accord	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%	100.00%
Rolled-In	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%	100.00%
Rolled-In with Hydro Adj.	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%	100.00%
Rolled-In with Off-Sys Adj.	1.4235%	26.0847%	8.0939%	45.4478%	5.8040%	13.1096%	0.0364%	100.00%
System Energy (mwh)								
Accord	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488
Modified Accord	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488
Rolled-In	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488
Rolled-In with Hydro Adj.	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488
Rolled-In with Off-Sys Adj.	879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488
System Energy Factor								
Accord	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
Modified Accord	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
Rolled-In	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
Rolled-In with Hydro Adj.	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
Rolled-In with Off-Sys Adj.	1.4352%	24.7304%	7.5826%	44.4560%	6.2815%	15.4748%	0.0395%	100.00%
System Generation Factor								
Accord	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%
Modified Accord	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%
Rolled-In	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%
Rolled-In with Hydro Adj.	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%
Rolled-In with Off-Sys Adj.	1.4264%	25.7462%	7.9661%	45.1999%	5.9234%	13.7009%	0.0372%	100.00%

Utah Results of Operations  
December 2022  
2020 Protocol 13-Month Average  
Normalized Factors



Utah Results of Operations  
December 2022  
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%			Pg 10.17
Divisional Generation - Pac. Power	DGP	3.0727%	55.2804%	16.2878%	0.0000%	0.0000%	25.3591%	0.0000%			Pg 10.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.7861%	10.9518%	3.1868%	0.0752%			Pg 10.17
System Capacity	SC	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%			Pg 10.17
System Energy	SE	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%			Pg 10.17
System Overhead	SO	2.1696%	27.7415%	7.6855%	43.7963%	5.5482%	13.0314%	0.0274%	0.0000%	0.0000%	Pg 10.6
Gross Plant-System	GPS	2.1696%	27.7415%	7.6855%	43.7963%	5.5482%	13.0314%	0.0274%	0.0000%	0.0000%	Pg 10.6
System Net Plant	SNP	2.0082%	27.2013%	7.4814%	44.5212%	5.6289%	13.1269%	0.0288%	0.0033%	0.0000%	Pg 10.6
Division Net Plant Distribution	SNPD	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%			Pg 10.5
Customer - System	CN	2.2775%	31.0275%	6.7068%	48.6453%	4.2246%	7.1183%	0.0000%	0.00%	0.00%	Pg 10.9
CIAC	CIAC	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%			Pg 10.10
Bad Debt Expense	BADDEBT	2.2078%	43.3935%	13.5095%	33.5318%	1.5712%	5.7862%	0.0000%	0.0000%	0.0000%	Pg 10.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%			10.9460%			0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%			11.6100%			1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%			15.5000%			1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%			16.7100%			2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%			20.6776%			2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Regulated	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.5964%	28.7204%	8.2888%	40.5212%	6.0746%	14.7587%	0.0417%	0.0000%	0.0000%	Pg 10.3
System Net Transmission Plant	SNPTS	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%			Pg 10.4
System Net Production Plant	SNPP	1.5236%	27.4153%	8.0156%	42.9978%	5.8011%	14.1987%	0.0398%	0.0080%	0.0000%	Pg 10.4
System Net Hydro Plant	SNPPH	1.4837%	26.6931%	7.8649%	44.2655%	5.6511%	13.8895%	0.0388%	0.1135%	0.0000%	Pg 10.3
System Net Other Production Plant	SNPPO	1.4852%	26.7267%	7.8726%	44.3170%	5.6567%	13.9031%	0.0388%	0.0000%	0.0000%	Pg 10.4
System Net General Plant	SNPG	2.6634%	28.3927%	6.4916%	40.8044%	6.7480%	14.8839%	0.0160%			Pg 10.5
System Net Intangible Plant	SNPI	1.8793%	27.3611%	7.7180%	43.8512%	5.9874%	13.1762%	0.0268%			Pg 10.6
Trojan Plant Allocator	TROJP	1.4790%	26.5053%	7.8091%	44.2637%	5.7442%	14.1597%	0.0390%			Pg 10.11
Trojan Decommissioning Allocator	TROJD	1.4779%	26.4667%	7.7977%	44.2545%	5.7595%	14.2046%	0.0390%			Pg 10.11
DIT Balance	DITBAL	2.1855%	24.6071%	7.2184%	44.8853%	5.8558%	14.5462%	0.2068%	0.0000%	0.4950%	Pg 10.8
Tax Depreciation	TAXDEPR	1.8875%	27.1417%	7.4104%	44.6451%	5.5735%	13.0820%	0.0306%	0.0000%	0.2292%	Pg 10.12
SCHMAT Depreciation Expense	SCHMDEXP	2.1051%	27.1981%	7.8389%	44.4137%	5.6144%	13.4808%	0.0302%	-0.6810%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.4860%	26.7338%	7.8769%	44.3330%	5.6597%	13.9107%				Not Used

Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**  
DESCRIPTION  
13-MONTH AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
December 2022

**DESCRIPTION OF FACTOR**

**STEAM:**

STEAM PRODUCTION PLANT

**2020 PROTOCOL FACTOR**

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-REGULATED Page Ref.

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,944,420,879	103,151,953	1,855,785,215	546,789,248	3,077,474,012	392,883,944	965,639,228	2,697,280	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	6,944,420,879	103,151,953	1,855,785,215	546,789,248	3,077,474,012	392,883,944	965,639,228	2,697,280	0	0

LESS ACCUMULATED DEPRECIATION

S	(228,195,280)	-	-	(5,354,424)	(216,997,594)	(174,422)	(5,668,840)	-	-	-
DGP	(793,971,548)	(11,793,599)	(212,176,175)	(62,515,667)	(351,854,654)	(44,919,321)	(110,403,745)	(308,386)	0	0
DGU	(754,039,767)	(11,200,455)	(201,505,046)	(59,371,522)	(334,158,575)	(42,660,162)	(104,851,130)	(292,876)	0	0
SG	(2,114,581,944)	(31,409,856)	(565,088,144)	(166,497,762)	(937,093,401)	(119,633,488)	(294,037,949)	(821,324)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	(3,890,788,538)	(54,403,910)	(978,769,366)	(293,739,395)	(1,840,104,224)	(207,387,393)	(514,961,665)	(1,422,586)	0	0

TOTAL NET STEAM PLANT

SNPPS 3,053,632,341 48,748,043 877,015,850 253,049,853 1,237,369,788 185,496,551 450,677,563 1,274,693 0 0

SYSTEM NET PLANT PRODUCTION STEAM

100.0000% 1.5964% 28.7204% 8.2868% 40.5212% 6.0746% 14.7587% 0.0417% 0.0000% 0.0000%

**NUCLEAR:**

NUCLEAR PRODUCTION PLANT

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPP 0 0 0 0 0 0 0 0 0 0

SYSTEM NET PLANT PRODUCTION NUCLEAR

0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%

**HYDRO:**

HYDRO PRODUCTION PLANT

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,134,748,927	16,855,483	303,243,470	89,347,769	502,872,794	64,198,965	157,789,699	440,747	0	0
	1,134,748,927	16,855,483	303,243,470	89,347,769	502,872,794	64,198,965	157,789,699	440,747	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	701,488	-	-	-	-	-	-	-	701,488	-
DGP	(171,504,121)	(2,547,510)	(45,831,729)	(13,503,878)	(76,003,383)	(9,702,928)	(23,848,080)	(66,614)	0	0
DGU	(32,282,176)	(479,517)	(8,626,894)	(2,541,831)	(14,306,097)	(1,826,380)	(4,488,918)	(12,539)	0	0
SG	(313,420,563)	(4,655,528)	(83,756,624)	(24,678,083)	(138,894,755)	(17,731,919)	(43,581,919)	(121,736)	0	0
	(516,505,373)	(7,682,555)	(138,215,247)	(40,723,792)	(229,204,235)	(29,261,226)	(71,918,918)	(200,888)	701,488	0

TOTAL NET HYDRO PRODUCTION PLANT

SNPPP 618,243,554 9,172,928 165,028,223 48,623,977 273,668,560 34,937,739 85,870,781 239,859 701,488 0

SYSTEM NET PLANT PRODUCTION HYDRO

100.0000% 1.4837% 26.6931% 7.8649% 44.2655% 5.6511% 13.8895% 0.0388% 0.1135% 0.0000%

Utah Results of Operations  
December 2022  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

OTHER: OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)	2020 PROTOCOL FACTOR										
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
S	813,369	-	378,514	-	434,855	-	-	-	-	-	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	5,444,304,725	80,869,330	1,454,903,208	428,673,224	2,412,685,895	308,014,152	757,044,295	2,114,620	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	5,445,118,094	80,869,330	1,455,281,722	428,673,224	2,413,120,750	308,014,152	757,044,295	2,114,620	0	0	
LESS ACCUMULATED DEPRECIATION											
S	-24688,13846	0	-151,5261538	0	-24536,61231	0	0	0	0	0	
DGP	257,987,201	3,832,124	68,942,946	20,313,375	114,329,031	14,595,750	35,873,771	100,205	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(517,450,209)	(7,686,170)	(138,280,278)	(40,742,953)	(229,312,076)	(29,274,994)	(71,952,756)	(200,983)	0	0	
SSGCT	(46,783,469)	(694,918)	(12,502,132)	(3,683,633)	(20,732,457)	(2,646,797)	(6,505,359)	(18,171)	0	0	
	(306,271,165)	(4,548,964)	(81,839,616)	(24,113,210)	(135,740,040)	(17,326,041)	(42,584,344)	(118,949)	0	0	
TOTAL NET OTHER PRODUCTION PLANT	5,138,846,930	76,320,366	1,373,442,106	404,560,014	2,277,380,711	290,688,111	714,459,951	1,995,671	0	0	
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4852%	26.7267%	7.8726%	44.3170%	5.6567%	13.9031%	0.0388%	0.0000%	0.0000%	
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Utility</b>	
TOTAL PRODUCTION PLANT											
S	813,369	0	378,514	0	434,855	0	0	0	0	0	
DGP & DGU	0	0	0	0	0	0	0	0	0	0	
SG	13,523,474,532	200,876,766	3,813,931,893	1,064,810,242	5,993,032,701	765,097,061	1,880,473,221	5,252,647	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	13,524,287,901	200,876,766	3,814,310,407	1,064,810,242	5,993,467,556	765,097,061	1,880,473,221	5,252,647	0	0	
LESS ACCUMULATED DEPRECIATION											
S	(227,518,480)	-	(152)	(5,354,424)	(217,022,131)	(174,422)	(5,668,840)	-	701,488	-	
DGP	0	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	(4,486,046,596)	(66,635,430)	(1,198,824,077)	(353,221,973)	(1,988,026,367)	(253,800,239)	(623,796,087)	(1,742,423)	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	(4,713,565,076)	(66,635,430)	(1,198,824,228)	(358,576,397)	(2,205,048,498)	(253,974,660)	(629,464,927)	(1,742,423)	701,488	0	
TOTAL NET PRODUCTION PLANT	8,810,722,825	134,241,337	2,415,486,179	706,233,845	3,788,419,058	511,122,401	1,251,008,295	3,510,224	701,488	0	
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5236%	27.4153%	8.0156%	42.9978%	5.8011%	14.1987%	0.0398%	0.0080%	0.0000%	
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>			
TRANSMISSION PLANT											
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SG	7,950,005,029	118,088,831	2,124,511,468	625,966,852	3,523,106,432	449,775,349	1,105,468,238	3,087,858			
	7,950,005,029	118,088,831	2,124,511,468	625,966,852	3,523,106,432	449,775,349	1,105,468,238	3,087,858			
LESS ACCUMULATED DEPRECIATION											
DGP	(352,800,568)	(5,240,476)	(94,280,299)	(27,778,783)	(156,346,310)	(19,959,861)	(49,057,808)	(137,031)			
DGU	(425,419,526)	(6,319,153)	(113,686,552)	(33,496,648)	(188,527,965)	(24,068,314)	(59,155,657)	(165,237)			
SG	(1,316,500,013)	(19,555,201)	(351,813,535)	(103,658,471)	(583,417,199)	(74,481,620)	(183,062,645)	(511,341)			
	(2,094,720,107)	(31,114,829)	(559,780,387)	(164,933,902)	(928,291,473)	(118,509,795)	(291,276,111)	(813,609)			
TOTAL NET TRANSMISSION PLANT	5,855,284,922	86,974,002	1,564,731,081	461,032,950	2,594,814,959	331,265,554	814,192,127	2,274,249			
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%			

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DESCRIPTION <u>DISTRIBUTION:</u>	2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
DISTRIBUTION PLANT - PACIFIC POWER	S	4,120,413,190	322,937,881	2,482,407,823	597,846,277	0	0	717,221,208	0			
LESS ACCUMULATED DEPRECIATION	S	(1,857,806,523)	(153,672,880)	(1,117,347,632)	(284,566,293)	0	0	(302,219,718)	0			
		2,262,606,666	169,265,001	1,365,060,191	313,279,984	0	0	415,001,491	0			
<b>DNPDP</b>												
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>		100.0000%	7.4810%	60.3313%	13.8460%	0.0000%	0.0000%	18.3417%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	S	4,095,517,183	0	0	0	3,528,535,173	415,014,729	151,967,281	0			
LESS ACCUMULATED DEPRECIATION	S	(1,337,224,890)	0	0	0	(1,112,110,274)	(180,547,559)	(64,567,057)	0			
		2,758,292,293	0	0	0	2,416,424,899	254,467,170	87,400,224	0			
<b>DNPDU</b>												
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>		100.0000%	0.0000%	0.0000%	0.0000%	87.6058%	9.2255%	3.1686%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		5,020,898,959	169,265,001	1,365,060,191	313,279,984	2,416,424,899	254,467,170	502,401,715	0			
<b>DNPD &amp; SNPD</b>												
<b>DIVISION NET PLANT DISTRIBUTION</b>		100.0000%	3.3712%	27.1876%	6.2395%	48.1273%	5.0682%	10.0062%	0.0000%			
<b>GENERAL:</b>												
<b>GENERAL PLANT</b>												
	S	724,424,975	22,532,878	219,010,374	49,873,911	263,686,156	56,552,494	112,769,163	0			
DGP		0	0	0	0	0	0	0	0			
DGU		0	0	0	0	0	0	0	0			
SE		3,323,175	47,964	840,346	247,518	1,461,301	206,958	517,760	1,327			
SG		327,285,075	4,861,470	87,461,692	25,769,746	145,038,921	18,516,310	45,509,815	127,121			
SO		363,051,707	7,876,593	100,716,160	27,902,412	159,003,237	20,142,782	47,310,868	99,654			
CN		16,578,559	377,574	5,143,911	1,111,883	8,064,698	700,381	1,180,112	0			
DEU		0	0	0	0	0	0	0	0			
SSGCT		0	0	0	0	0	0	0	0			
SSGCH		0	0	0	0	0	0	0	0			
Remove Capital Lease		(10,149,612)	(133,232)	(3,548,854)	(706,239)	(4,003,121)	(507,453)	(1,247,230)	(3,484)			
		1,424,513,879	35,563,247	409,623,630	104,199,230	573,251,192	95,611,473	206,040,488	224,618			
LESS ACCUMULATED DEPRECIATION												
	S	(295,720,589)	(7,737,882)	(92,041,608)	(27,564,808)	(103,650,830)	(22,567,487)	(42,157,973)	0			
DGP		(455,701)	(6,769)	(121,779)	(35,881)	(201,947)	(25,781)	(63,366)	(177)			
DGU		(1,987,623)	(29,524)	(531,161)	(156,501)	(880,831)	(112,451)	(276,384)	(772)			
SE		(1,686,119)	(24,047)	(421,319)	(124,097)	(732,643)	(103,761)	(259,586)	(665)			
SG		(131,904,804)	(1,959,305)	(35,249,445)	(10,385,910)	(58,454,638)	(7,462,578)	(18,341,695)	(51,233)			
SO		(122,949,335)	(2,667,449)	(34,108,048)	(9,449,296)	(53,847,267)	(6,821,457)	(16,022,070)	(33,748)			
CN		(7,007,659)	(159,598)	(2,174,301)	(469,986)	(3,408,900)	(296,047)	(498,826)	0			
SSGCT		(140,323)	(2,084)	(37,499)	(11,049)	(62,185)	(7,939)	(19,512)	(55)			
SSGCH		0	0	0	0	0	0	0	0			
		(561,832,152)	(12,586,659)	(164,685,159)	(48,197,527)	(221,239,242)	(37,397,501)	(77,639,413)	(86,651)			
TOTAL NET GENERAL PLANT		862,681,727	22,976,588	244,938,470	56,001,703	352,011,951	58,213,973	128,401,075	137,968			
<b>SNPG</b>												
<b>SYSTEM NET GENERAL PLANT</b>		100.0000%	2.6634%	28.3927%	6.4916%	40.8044%	6.7480%	14.8839%	0.0160%			
<b>MINING:</b>												
<b>GENERAL MINING PLANT</b>												
	SE	54,508,102	786,725	13,783,707	4,059,894	23,968,871	3,394,614	8,492,522	21,770			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		54,508,102	786,725	13,783,707	4,059,894	23,968,871	3,394,614	8,492,522	21,770			
<b>SNPM</b>												
<b>SYSTEM NET PLANT MINING</b>		100.0000%	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%			

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INTANGIBLE PLANT

2020 PROTOCOL  
FACTOR

	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC-UPL FERC	OTHER	NON-REGULATED	Page Ref.
S	23,489,394	481,078	4,615,279	2,036,986	6,285,523	4,369,817	5,700,710	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	9,106	131	2,303	679	4,004	567	1,419	4			
CN	225,883,547	5,144,457	70,086,003	15,149,447	109,881,841	9,542,725	16,079,073	0			
SG	326,801,733	4,854,291	87,332,527	25,731,688	144,824,724	18,488,965	45,442,605	126,933			
SO	461,684,421	10,016,047	128,072,853	35,481,311	202,191,964	25,613,999	60,161,525	126,723			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	1,037,848,201	20,496,004	290,108,965	78,400,112	463,188,057	58,016,072	127,385,332	253,659			

LESS ACCUMULATED AMORTIZATION

S  
DGP  
DGU  
SE  
CN  
SG  
SO  
SSGCT  
SSGCH

S	(1,776,152)	(7,875)	(140,102)	(13,840)	(130,382)	(998,518)	(485,435)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(409,529)	(6,083)	(109,440)	(32,245)	(181,486)	(23,169)	(56,946)	(159)			
SE	(3,719)	(54)	(940)	(277)	(1,635)	(232)	(579)	(1)			
CN	(170,186,528)	(3,875,968)	(52,804,614)	(11,413,987)	(82,787,832)	(7,189,737)	(12,114,391)	0			
SG	(161,837,283)	(2,403,920)	(43,248,421)	(12,742,731)	(71,719,448)	(9,156,022)	(22,503,882)	(62,859)			
SO	(337,235,575)	(7,316,499)	(93,554,366)	(25,918,308)	(147,696,725)	(18,710,455)	(43,946,654)	(92,568)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	(671,448,784)	(13,610,399)	(189,857,883)	(50,121,388)	(302,517,507)	(36,078,133)	(79,107,887)	(155,588)			

TOTAL NET INTANGIBLE PLANT

SNPI

SYSTEM NET INTANGIBLE PLANT

TOTAL NET INTANGIBLE PLANT	366,399,416	6,885,606	100,251,082	28,278,724	160,670,550	21,937,939	48,277,444	98,071			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8793%	27.3611%	7.7180%	43.8512%	5.9874%	13.1762%	0.0268%			

GROSS PLANT:

PRODUCTION PLANT  
TRANSMISSION PLANT  
DISTRIBUTION PLANT  
GENERAL PLANT  
INTANGIBLE PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
PRODUCTION PLANT	13,524,287,901	200,876,766	3,614,310,407	1,064,810,242	5,993,467,556	765,097,061	1,880,473,221	5,252,647	0	0
TRANSMISSION PLANT	7,950,005,029	118,088,831	2,124,511,468	625,966,852	3,523,106,432	449,775,349	1,105,468,238	3,087,858	0	0
DISTRIBUTION PLANT	8,219,930,373	322,937,881	2,482,407,823	597,846,277	3,528,535,173	415,014,729	869,188,489	0	0	0
GENERAL PLANT	1,479,021,981	36,349,972	423,407,336	108,259,124	597,220,063	99,006,087	214,533,009	246,388	0	0
INTANGIBLE PLANT	1,037,848,201	20,496,004	290,108,965	78,400,112	463,188,057	58,016,072	127,385,332	253,659	0	0

TOTAL GROSS PLANT

GPS

GROSS PLANT-SYSTEM FACTOR

TOTAL GROSS PLANT	32,207,093,484	698,749,455	8,934,746,000	2,475,282,606	14,105,517,282	1,786,909,299	4,197,048,290	8,840,553	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1696%	27.7415%	7.6855%	43.7963%	5.5482%	13.0314%	0.0274%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT  
TRANSMISSION PLANT  
DISTRIBUTION PLANT  
GENERAL PLANT  
INTANGIBLE PLANT

PRODUCTION PLANT	(4,713,565,076)	(66,635,430)	(1,198,824,228)	(358,576,397)	(2,205,048,498)	(253,974,660)	(629,464,927)	(1,742,423)	701,488	0
TRANSMISSION PLANT	(2,094,720,107)	(31,114,829)	(559,780,387)	(164,933,902)	(928,291,473)	(118,509,795)	(291,276,111)	(813,609)	0	0
DISTRIBUTION PLANT	(3,195,031,413)	(153,672,880)	(1,117,347,632)	(284,566,293)	(1,112,110,274)	(180,547,559)	(366,786,775)	0	0	0
GENERAL PLANT	(561,832,152)	(12,586,659)	(164,685,159)	(48,197,527)	(221,239,242)	(37,397,501)	(77,639,413)	(86,651)	0	0
INTANGIBLE PLANT	(671,448,784)	(13,610,399)	(189,857,883)	(50,121,388)	(302,517,507)	(36,078,133)	(79,107,887)	(155,588)	0	0
	(11,236,597,533)	(277,620,197)	(3,230,495,289)	(906,395,507)	(4,769,206,955)	(606,507,648)	(1,444,275,113)	(2,798,271)	701,488	0

NET PLANT

SNP

SYSTEM NET PLANT FACTOR (SNP)

NET PLANT	20,970,495,952	421,129,258	5,704,250,710	1,566,887,099	9,336,310,286	1,180,401,651	2,752,773,177	6,042,282	701,488	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0082%	27.2013%	7.4814%	44.5212%	5.6289%	13.1269%	0.0288%	0.0033%	0.0000%

Non-Utility RELATED INTEREST PERCENTAGE

INT

INTEREST FACTOR SNP - Non-Utility

Non-Utility RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - Non-Utility	100.0000%	2.0082%	27.2013%	7.4814%	44.5212%	5.6289%	13.1269%	0.0288%	0.0033%	0.0000%

TOTAL GROSS PLANT (LESS SO FACTOR)

SO

SYSTEM OVERHEAD FACTOR (SO)

TOTAL GROSS PLANT (LESS SO FACTOR)	31,382,377,356	680,856,815	8,705,956,987	2,411,898,883	13,744,322,081	1,741,152,518	4,089,575,897	8,614,176	0	0
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1696%	27.7415%	7.6855%	43.7963%	5.5482%	13.0314%	0.0274%	0.0000%	0.0000%

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FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
<b>IBT</b>										
<b>INCOME BEFORE TAXES</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Utility</b>
INCOME BEFORE STATE TAXES	(64,474,247)	5,324,010	(83,513,929)	26,454,124	106,072,828	41,201,099	(46,005,094)	(1,157,330)	(109,963,980)	(2,885,975)
Interest Synchronization	(64,474,247)	5,324,010	(83,513,929)	26,454,124	106,072,828	41,201,099	(46,005,094)	(1,157,330)	(109,963,980)	(2,885,975)
<b>INCOME BEFORE TAXES (FACTOR)</b>	100.0000%	-8.2576%	129.5307%	-41.0305%	-164.5197%	-63.9032%	71.3542%	1.7950%	170.5549%	4.4762%

See Calculation of EXCTAX

<b>DITEXP:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Utility</b>
Pacific Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Utility	NUTIL	0								
<b>Total Pacific Power</b>	<b>(2,237,372)</b>	<b>(310,620)</b>	<b>(3,336,323)</b>	<b>(686,903)</b>	<b>(112,575)</b>	<b>47</b>	<b>(1,178,268)</b>	<b>19</b>	<b>0</b>	<b>3,387,251</b>
Rocky Mountain Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Utility	NUTIL	0								
<b>Total Rocky Mountain Power</b>	<b>(12,421,380)</b>	<b>(492)</b>	<b>281</b>	<b>(1,486)</b>	<b>(10,186,954)</b>	<b>(1,590,928)</b>	<b>(593,284)</b>	<b>(48,517)</b>	<b>0</b>	<b>0</b>
PC (Post Merger)										
Prod / Other Prod	S	0								
Cholla Unit 4	S	0								
Gadsby Unit 4, 5 & 6	S	0								
Hydro-PPL	S	0								
Hydro-UPL	S	0								
Transmission	S	0								
Distribution	S	0								
General/ Intangibles	S	0								
Mining	S	0								
WCA - CAEE 2007+	S	0								
WCA - CAGE 2007+	S	0								
WCA - CAGW 2007+	S	0								
WCA_CAGW 2007+ -Manero	S	0								
WCA_CAGW 2007+ -Goodnoe	S	0								
WCA - General 2007+	S	0								
WCA - JBG 2007+	S	0								
Non-Utility	NUTIL	0								
<b>Total PC (Post Merger)</b>	<b>787,409,956</b>	<b>15,103,064</b>	<b>215,054,452</b>	<b>25,493,720</b>	<b>333,076,941</b>	<b>39,729,977</b>	<b>115,897,793</b>	<b>2,540,410</b>	<b>0</b>	<b>40,512,699</b>
<b>Total Deferred Taxes</b>	<b>772,750,304</b>	<b>14,791,952</b>	<b>211,718,410</b>	<b>24,805,331</b>	<b>322,777,412</b>	<b>38,139,096</b>	<b>114,126,241</b>	<b>2,491,912</b>	<b>0</b>	<b>43,899,950</b>
<b>Percentage of Total (DITEXP)</b>	<b>100.0000%</b>	<b>1.9142%</b>	<b>27.3980%</b>	<b>3.2100%</b>	<b>41.7699%</b>	<b>4.9355%</b>	<b>14.7688%</b>	<b>0.3225%</b>	<b>0.0000%</b>	<b>5.6810%</b>

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2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
<b>DITBAL:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Utility</b>
Pacific Power										
Production	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0
Total Pacific Power		0	0	0	0	0	0	0	0	0
Rocky Mountain Power										
Production	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0
PacifiCorp										
Prod / Other Prod	S	3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	15,362,994
Cholla Unit 4	S	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	S	0	0	0	0	0	0	0	0	0
Hydro-PPL	S	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General/ Intangibles	S	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0
Utah Extra Book Depreciation	S	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	0	0	0	0	0	0	0	0	0
WCA - JBG 2007+	S	0	0	0	0	0	0	0	0	0
Oregon Extra Book Depreciation	S	0	0	0	0	0	0	0	0	0
Washington Extra Book Depr	S	0	0	0	0	0	0	0	0	0
Wyoming Extra Book Depr	S	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	15,362,994
Total Deferred Taxes		3,103,933,243	67,836,589	763,788,126	224,053,268	1,393,210,541	181,758,794	451,504,592	6,418,339	15,362,994
Percentage of Total (DITBAL)		100.0000%	2.1855%	24.6071%	7.2184%	44.8853%	5.8558%	14.5462%	0.2068%	0.4950%

**Utah Results of Operations**  
**December 2022**  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2020 PROTOCOL FACTOR**

**OPRV-WY**

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

**OPRV-ID**

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

**BADDEBT**

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
Account 904 Balance	17,632,487	389,282	7,651,360	2,382,062	5,912,489	277,046	1,020,248	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	2.2078%	43.3935%	13.5095%	33.5318%	1.5712%	5.7862%	0.0000%	0.0000%	0.0000%

**Customer Factors**

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
<b>Total Electric Customers</b>	2,101,603	47,864	652,075	140,949	1,022,332	88,785	149,598,4091	0	0	0
CN	100.0000%	2.2775%	31.0275%	6.7068%	48.6453%	4.2246%	7.1183%	0.0000%	0.0000%	0.0000%
<b>Pacific Power Customers</b>	973,627	47,864	652,075	140,949	0	0	132,739,9258	0	0	0
CNP	100.0000%	4.9160%	66.9737%	14.4767%	0.0000%	0.0000%	13.6335%	0.0000%	0.0000%	0.0000%
<b>Rocky Mountain Power Customers</b>	1,127,975	0	0	0	1,022,332	88,785	16,858	0	0	0
CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.6343%	7.8712%	1.4946%	0.0000%	0.0000%	0.0000%



Utah Results of Operations  
December 2022  
**13-MONTH AVERAGE FACTORS**  
DESCRIPTION

2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
CIAC	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Utility</u>
TOTAL NET DISTRIBUTION PLANT	5,020,898,959	169,265,001	1,365,060,191	313,279,984	2,416,424,899	254,467,170	502,401,715	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.37%	27.19%	6.24%	48.13%	5.07%	10.01%	0.00%	0.00%	0.00%

IDSIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Idaho State Income Tax Allocation	Payroll	0	0	0
		0.00%	0.00%	0.00%
	Property	0	0	0
		0.00%	0.00%	0.00%
	Sales	0	0	0
		0.00%	0.00%	0.00%
	Average	0.00%	0.00%	
	Idaho - PPL Factor	0.00%	0.00%	
	Idaho - UPL Factor	0.00%	0.00%	
		0.00%	0.00%	

EXCTAX	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Excise Tax (Superfund)	(61,547,116)	5,082,300	(79,722,397)	25,253,107	101,257,121	39,330,569	(43,916,463)	(1,104,787)	(104,971,615)	(2,754,951)
Total Taxable Income										
Less Other Electric Items:										
	419 OTH	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0
SCHMDT	OTH	0	0	0	0	0	0	0	0	0
SCHMDT (Steam)	OTH									
<b>Total Taxable Income Excluding Other</b>	<b>(61,547,116)</b>	<b>5,082,300</b>	<b>(79,722,397)</b>	<b>25,253,107</b>	<b>101,257,121</b>	<b>39,330,569</b>	<b>(43,916,463)</b>	<b>(1,104,787)</b>	<b>(104,971,615)</b>	<b>(2,754,951)</b>
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	-8.2576%	129.5307%	-41.0305%	-164.5197%	-63.9032%	71.3542%	1.7950%	170.5549%	4.4762%

Utah Results of Operations  
December 2022  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Trojan Allocators											
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	252,615	4,544,738	1,339,063	7,536,602	962,156	2,364,809	6,606	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(120,952)	(2,176,014)	(641,142)	(3,608,514)	(460,679)	(1,132,267)	(3,163)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	57,712	1,038,281	305,919	1,721,795	219,812	540,259	1,509	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,748)	(49,439)	(14,567)	(81,985)	(10,467)	(25,725)	(72)	0	0
<b>Net Plant</b>		<b>12,564,143</b>	<b>186,627</b>	<b>3,357,566</b>	<b>989,274</b>	<b>5,567,897</b>	<b>710,822</b>	<b>1,747,076</b>	<b>4,880</b>	<b>0</b>	<b>0</b>
<b>Division Net Plant Nuclear Pacific Power</b>	<b>DNPPNP</b>	<b>100.0000%</b>	<b>1.4854%</b>	<b>26.7234%</b>	<b>7.8738%</b>	<b>44.3158%</b>	<b>5.6575%</b>	<b>13.9053%</b>	<b>0.0388%</b>	<b>0.0000%</b>	<b>0.0000%</b>
<b>Division Net Plant Nuclear Rocky Mountain Power</b>	<b>DNPPNP</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
System Net Nuclear Plant	SNNP	100.0000%	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	0.0000%	0.0000%
Account 182.22											
Pre-merger	(101)	17,094,202	253,916	4,568,152	1,345,962	7,575,428	967,113	2,376,992	6,640	0	0
	(108) SG	(8,434,030)	(125,279)	(2,253,859)	(664,078)	(3,737,606)	(477,159)	(1,172,773)	(3,276)	0	0
Post-merger	(101)	3,485,613	51,775	931,474	274,450	1,544,676	197,200	484,683	1,354	0	0
	(106) SG	(240,609)	(3,574)	(64,299)	(18,945)	(106,628)	(13,613)	(33,457)	(93)	0	0
	(107) SG	1,778,549	26,418	475,289	140,039	798,178	100,622	247,312	691	0	0
	(120) SE	1,975,759	28,516	499,619	147,159	868,801	123,045	307,829	789	0	0
	(228) SG	7,220,849	107,258	1,929,656	568,555	3,199,975	408,523	1,004,077	2,805	0	0
	(228) SG	1,472,376	21,871	393,469	115,932	652,495	83,300	204,738	572	0	0
	-228 SNNP	3,531,000	52,449	943,603	278,024	1,564,790	199,768	490,994	1,371	0	0
	-228 SE	1,743,025	25,157	440,767	129,825	766,461	108,551	271,568	696	0	0
Total Acct 182.22		29,626,734	438,509	7,863,870	2,316,922	13,116,572	1,697,350	4,181,963	11,548	0	0
Revised Study	(228)	112,680	1,674	30,112	8,872	49,935	6,375	15,668	44	0	0
	-228 SE	941,950	13,595	238,195	70,159	414,204	58,662	146,759	376	0	0
December 1993 Adj.		1,054,630	15,269	268,307	79,031	464,139	65,037	162,427	420	0	0
<b>Adjusted Acct 182.22</b>		<b>30,681,364</b>	<b>453,778</b>	<b>8,132,177</b>	<b>2,395,953</b>	<b>13,580,711</b>	<b>1,762,387</b>	<b>4,344,390</b>	<b>11,968</b>	<b>0</b>	<b>0</b>
TRQJP		100.0000%	1.4790%	26.5053%	7.8091%	44.2637%	5.7442%	14.1597%	0.0390%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42											
Plant - Premerger	SG	7,220,849	107,258	1,929,656	568,555	3,199,975	408,523	1,004,077	2,805	0	0
Postmerger	SG	1,472,376	21,871	393,469	115,932	652,495	83,300	204,738	572	0	0
Storage Facility	SE	1,743,025	25,157	440,767	129,825	766,461	108,551	271,568	696	0	0
Transition Costs	SNNP	3,531,000	52,449	943,603	278,024	1,564,790	199,768	490,994	1,371	0	0
Total Acct 228.42		13,967,250	206,735	3,707,495	1,092,335	6,183,721	800,142	1,971,778	5,444	0	0
Transition Costs	SNNP	112,680	1,674	30,112	8,872	49,935	6,375	15,668	44	0	0
Storage Facility	SE	941,950	13,595	238,195	70,159	414,204	58,662	146,759	376	0	0
December 1993 Adj.		1,054,630	15,269	268,307	79,031	464,139	65,037	162,427	420	0	0
<b>Adjusted Acct 228.42</b>		<b>15,021,880</b>	<b>222,004</b>	<b>3,975,802</b>	<b>1,171,366</b>	<b>6,647,860</b>	<b>865,179</b>	<b>2,133,805</b>	<b>5,864</b>	<b>0</b>	<b>0</b>
TRQJD		100.0000%	1.4779%	26.4667%	7.7977%	44.2545%	5.7595%	14.2046%	0.0390%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

Utah Results of Operations  
December 2022  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
SCHMA											
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	68,359,665	1,182,071	16,971,027	4,532,030	31,068,254	3,120,424	7,262,030	13,960	4,209,868	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	1,132,844	12,347	222,127	65,448	669,992	47,026	115,582	323	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	(13,327,745)	396	186,615	2,100	(21,343,992)	67,287	10	3,039,941	0	0
<b>Total Amortization Expense :</b>		56,164,764	1,194,814	17,379,769	4,599,578	10,394,255	3,234,738	14,293	7,249,810	0	0
Schedule M Amortization Factor		100.0000%	2.1273%	30.9443%	8.1894%	18.5067%	5.7594%	0.0254%	12.9081%	0.0000%	
SCHMD											
Depreciation Expense :											
Steam	Acct 403.1	343,823,976	5,207,386	93,684,994	27,603,381	155,359,107	19,833,831	48,748,047	136,166	(6,748,935)	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	39,069,219	580,332	10,440,623	3,076,229	17,313,828	2,210,360	5,432,673	15,175	0	0
Other	Acct 403.4	218,879,886	3,250,929	58,486,941	17,232,567	97,009,331	12,382,100	30,433,011	85,007	0	0
Transmission	Acct 403.5	137,108,434	2,036,599	36,640,032	10,795,633	60,780,667	7,756,975	19,065,273	53,254	0	0
Distribution	Acct 403.6	204,800,954	8,747,577	56,698,800	15,456,187	90,089,153	10,593,429	23,215,808	0	0	0
General	Acct 403.7&8	47,296,107	1,037,934	13,575,510	3,517,615	19,597,723	2,860,543	6,697,192	9,589	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Expense :</b>		990,978,576	20,860,757	269,526,900	77,681,613	440,129,808	55,637,237	133,592,005	299,191	(6,748,935)	0
Schedule M Depreciation Factor		100.0000%	2.1051%	27.1981%	7.8389%	44.4137%	5.6144%	13.4808%	0.0302%	-0.6810%	0.0000%
Tax Depreciation by Function											
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility	
<b>Current Total M Difference</b>		1,363,216,611	25,730,336	370,000,306	101,020,252	608,608,957	75,978,999	178,336,061	416,983	-	3,124,716
Tax Depr factor		100.0000%	1.8875%	27.1417%	7.4104%	44.6451%	5.5735%	13.0820%	0.0306%	0.0000%	0.2292%

Utah Results of Operations  
December 2022  
COINCIDENTAL PEAKS

ACTUAL LOADS (CP)										
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	147	2,549	720	3,416	477	1,142	3	8,455
Feb-22	24	8	162	2,652	757	3,538	399	1,234	3	8,745
Mar-22	10	8	133	2,409	734	3,311	440	1,218	3	8,249
Apr-22	13	9	118	2,231	624	3,329	413	1,102	3	7,819
May-22	26	17	117	1,723	519	4,107	631	1,035	2	8,135
Jun-22	27	18	130	2,442	779	4,980	745	1,136	4	10,216
Jul-22	28	17	148	2,792	884	5,353	570	1,264	4	11,015
Aug-22	17	17	142	2,551	823	5,248	586	1,227	5	10,582
Sep-22	6	17	132	2,401	644	5,555	588	1,269	3	10,593
Oct-22	6	17	90	1,833	595	3,475	418	1,061	3	7,476
Nov-22	29	18	127	2,325	743	3,654	446	1,148	3	8,447
Dec-22	22	17	123	2,550	882	3,740	413	1,314	3	9,026
			1,570	28,459	8,705	49,706	6,126	14,151	40	108,757

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)										
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	-	-	-	(105)	-	-	-	(105)
Feb-22	24	8	-	-	-	(54)	-	-	-	(54)
Mar-22	10	8	-	-	-	(50)	-	-	-	(50)
Apr-22	13	9	-	-	-	(60)	-	-	-	(60)
May-22	26	17	-	-	-	(140)	-	-	-	(140)
Jun-22	27	18	-	-	-	(287)	(120)	-	-	(407)
Jul-22	28	17	-	-	-	(310)	(103)	-	-	(413)
Aug-22	17	17	-	-	-	(317)	(70)	-	-	(388)
Sep-22	6	17	-	-	-	(329)	(60)	-	-	(389)
Oct-22	6	17	-	-	-	(38)	-	-	-	(38)
Nov-22	29	18	-	-	-	-	-	-	-	-
Dec-22	22	17	-	-	-	-	-	-	-	-
			-	-	-	(1,690)	(353)	-	-	(2,043)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES										
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	147	2,549	720	3,311	477	1,142	3	8,350
Feb-22	24	8	162	2,652	757	3,485	399	1,234	3	8,692
Mar-22	10	8	133	2,409	734	3,262	440	1,218	3	8,199
Apr-22	13	9	118	2,231	624	3,269	413	1,102	3	7,760
May-22	26	17	117	1,723	519	3,967	631	1,035	2	7,994
Jun-22	27	18	130	2,442	779	4,693	625	1,136	4	9,809
Jul-22	28	17	148	2,792	884	5,043	467	1,264	4	10,601
Aug-22	17	17	142	2,551	823	4,931	515	1,227	5	10,195
Sep-22	6	17	132	2,401	644	5,226	528	1,269	3	10,204
Oct-22	6	17	90	1,833	595	3,437	418	1,061	3	7,438
Nov-22	29	18	127	2,325	743	3,654	446	1,148	3	8,447
Dec-22	22	17	123	2,550	882	3,740	413	1,314	3	9,026
			1,570	28,459	8,705	48,017	5,773	14,151	40	106,714

Utah Results of Operations  
December 2022  
COINCIDENTAL PEAKS

**+** plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	-	52	-	-	-	-		52
Feb-22	24	8	-	51	-	-	-	-		51
Mar-22	10	8	-	51	-	-	-	-		51
Apr-22	13	9	-	51	-	-	-	-		51
May-22	26	17	-	53	-	-	-	-		53
Jun-22	27	18	-	55	-	-	-	-		55
Jul-22	28	17	-	58	-	-	-	-		58
Aug-22	17	17	-	58	-	-	-	-		58
Sep-22	6	17	-	55	-	-	-	-		55
Oct-22	6	17	-	54	-	-	-	-		54
Nov-22	29	18	-	51	-	-	-	-		51
Dec-22	22	17	-	53	-	-	61	-		114
			-	642	-	-	61	-		703

**=** equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	147	2,602	720	3,311	477	1,142	3	8,402
Feb-22	24	8	162	2,703	757	3,485	399	1,234	3	8,743
Mar-22	10	8	133	2,460	734	3,262	440	1,218	3	8,250
Apr-22	13	9	118	2,282	624	3,269	413	1,102	3	7,811
May-22	26	17	117	1,776	519	3,967	631	1,035	2	8,047
Jun-22	27	18	130	2,497	779	4,693	625	1,136	4	9,864
Jul-22	28	17	148	2,850	884	5,043	467	1,264	4	10,659
Aug-22	17	17	142	2,609	823	4,931	515	1,227	5	10,253
Sep-22	6	17	132	2,456	644	5,226	528	1,269	3	10,259
Oct-22	6	17	90	1,887	595	3,437	418	1,061	3	7,492
Nov-22	29	18	127	2,377	743	3,654	446	1,148	3	8,499
Dec-22	22	17	123	2,603	882	3,740	474	1,314	3	9,140
			1,570	29,101	8,705	48,017	5,834	14,151	40	107,418

**+** plus

			Adjustment for Coincidental System Peaks Temperature Adjustment							
			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	7	71	(49)	63	(11)	9		88
Feb-22	24	8	(5)	(94)	(49)	(59)	(14)	(22)		(245)
Mar-22	10	8	4	36	(16)	(85)	(0)	(48)		(109)
Apr-22	13	9	(7)	(134)	(63)	(38)	(15)	(26)		(283)
May-22	26	17	1	140	74	(173)	107	15		165
Jun-22	27	18	(1)	(171)	3	(249)	7	2		(410)
Jul-22	28	17	(2)	(229)	(41)	(208)	(28)	(16)		(523)
Aug-22	17	17	(1)	(30)	(46)	(178)	(46)	(1)		(302)
Sep-22	6	17	(2)	(118)	(5)	(621)	(88)	(20)		(853)
Oct-22	6	17	0	(105)	6	(31)	(6)	(1)		(136)
Nov-22	29	18	2	14	(31)	14	(17)	(14)		(32)
Dec-22	22	17	1	(27)	(103)	22	(5)	(67)		(179)
			(2)	(648)	(321)	(1,544)	(115)	(190)	-	(2,820)

**=** equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-22	27	8	154	2,672	671	3,374	466	1,151	3	8,490
Feb-22	24	8	157	2,608	708	3,425	385	1,212	3	8,498
Mar-22	10	8	136	2,496	718	3,177	440	1,171	3	8,141
Apr-22	13	9	111	2,148	561	3,231	397	1,076	3	7,527
May-22	26	17	118	1,916	593	3,794	739	1,050	2	8,212
Jun-22	27	18	129	2,326	782	4,444	632	1,137	4	9,454
Jul-22	28	17	147	2,621	843	4,835	439	1,249	4	10,136
Aug-22	17	17	141	2,579	777	4,754	470	1,225	5	9,951
Sep-22	6	17	130	2,338	639	4,605	440	1,250	3	9,406
Oct-22	6	17	91	1,782	602	3,406	413	1,060	3	7,356
Nov-22	29	18	129	2,391	712	3,668	429	1,134	3	8,466
Dec-22	22	17	125	2,576	779	3,761	470	1,247	3	8,961
			1,568	28,453	8,384	46,473	5,719	13,961	40	104,598

Utah Results of Operations  
December 2022  
ENERGY

ACTUAL LOADS (MWh)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2022	Jan	79,162	1,419,395	478,256	2,291,813	309,600	827,592	2,057	5,407,874
2022	Feb	70,156	1,242,625	381,093	2,032,242	255,102	768,934	1,752	4,751,904
2022	Mar	69,435	1,232,254	356,953	2,117,491	273,360	804,406	2,015	4,855,913
2022	Apr	68,592	1,187,518	345,088	1,981,227	267,595	741,840	1,916	4,593,777
2022	May	74,004	1,127,064	323,840	2,053,790	342,454	743,748	1,580	4,666,479
2022	Jun	68,672	1,098,235	333,478	2,368,995	415,263	729,881	1,980	5,016,503
2022	Jul	83,482	1,331,305	424,226	2,950,946	521,018	825,894	2,575	6,139,447
2022	Aug	82,955	1,367,004	422,620	2,774,133	352,422	817,306	2,591	5,819,032
2022	Sep	64,317	1,146,932	324,327	2,352,584	307,012	759,568	1,929	4,956,669
2022	Oct	59,537	1,128,276	339,495	2,045,532	270,190	787,449	1,740	4,632,220
2022	Nov	74,723	1,363,385	417,688	2,150,242	242,329	807,568	1,893	5,057,828
2022	Dec	84,449	1,510,162	499,352	2,348,348	292,816	868,367	2,176	5,605,670
		879,485	15,154,156	4,646,416	27,467,344	3,849,161	9,482,553	24,203	61,503,317

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2022	Jan	-	-	-	(15,877)	-	-	-	(15,877)
2022	Feb	-	-	-	(12,101)	-	-	-	(12,101)
2022	Mar	-	-	-	(15,405)	-	-	-	(15,405)
2022	Apr	-	-	-	(17,800)	-	-	-	(17,800)
2022	May	-	-	-	(18,966)	-	-	-	(18,966)
2022	Jun	-	-	-	(23,301)	-	-	-	(23,301)
2022	Jul	-	-	-	(23,414)	-	-	-	(23,414)
2022	Aug	-	-	-	(22,382)	-	-	-	(22,382)
2022	Sep	-	-	-	(21,017)	-	-	-	(21,017)
2022	Oct	-	-	-	(21,279)	-	-	-	(21,279)
2022	Nov	-	-	-	(18,091)	-	-	-	(18,091)
2022	Dec	-	-	-	(16,195)	-	-	-	(16,195)
		-	-	-	(225,829)	-	-	-	(225,829)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2022	Jan	79,162	1,419,395	478,256	2,275,936	309,600	827,592	2,057	5,391,997
2022	Feb	70,156	1,242,625	381,093	2,020,141	255,102	768,934	1,752	4,739,803
2022	Mar	69,435	1,232,254	356,953	2,102,086	273,360	804,406	2,015	4,840,508
2022	Apr	68,592	1,187,518	345,088	1,963,427	267,595	741,840	1,916	4,575,977
2022	May	74,004	1,127,064	323,840	2,034,824	342,454	743,748	1,580	4,647,513
2022	Jun	68,672	1,098,235	333,478	2,345,694	415,263	729,881	1,980	4,993,203
2022	Jul	83,482	1,331,305	424,226	2,927,531	521,018	825,894	2,575	6,116,032
2022	Aug	82,955	1,367,004	422,620	2,751,751	352,422	817,306	2,591	5,796,650
2022	Sep	64,317	1,146,932	324,327	2,331,567	307,012	759,568	1,929	4,935,652
2022	Oct	59,537	1,128,276	339,495	2,024,253	270,190	787,449	1,740	4,610,941
2022	Nov	74,723	1,363,385	417,688	2,132,152	242,329	807,568	1,893	5,039,738
2022	Dec	84,449	1,510,162	499,352	2,332,153	292,816	868,367	2,176	5,589,475
		879,485	15,154,156	4,646,416	27,241,515	3,849,161	9,482,553	24,203	61,277,488

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2022	Jan	-	36,896	-	15	14	-	-	36,924
2022	Feb	-	33,447	-	87	27	-	-	33,561
2022	Mar	-	36,823	-	68	54	-	-	36,946
2022	Apr	-	35,495	-	107	71	-	-	35,673
2022	May	-	36,864	-	29	44	-	-	36,937
2022	Jun	-	36,523	-	44	66	-	-	36,632
2022	Jul	-	38,358	-	281	204	-	-	38,844
2022	Aug	-	39,288	-	58	44	-	-	39,389
2022	Sep	-	36,746	-	55	52	-	-	36,853
2022	Oct	-	37,374	-	46	10	-	-	37,431
2022	Nov	-	35,878	-	5	47	-	-	35,931
2022	Dec	-	37,025	-	63	9,591	-	-	46,679
		-	440,717	-	857	10,224	-	-	451,798

Utah Results of Operations  
December 2022  
ENERGY

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2022	Jan	79,162	1,456,290	478,256	2,275,951	309,614	827,592	2,057	5,428,921	
2022	Feb	70,156	1,276,073	381,093	2,020,227	255,129	768,934	1,752	4,773,364	
2022	Mar	69,435	1,269,078	356,953	2,102,154	273,414	804,406	2,015	4,877,454	
2022	Apr	68,592	1,223,013	345,088	1,963,534	267,666	741,840	1,916	4,611,649	
2022	May	74,004	1,163,928	323,840	2,034,853	342,498	743,748	1,580	4,684,450	
2022	Jun	68,672	1,134,758	333,478	2,345,738	415,328	729,881	1,980	5,029,835	
2022	Jul	83,482	1,369,663	424,226	2,927,812	521,223	825,894	2,575	6,154,876	
2022	Aug	82,955	1,406,292	422,620	2,751,809	352,466	817,306	2,591	5,836,039	
2022	Sep	64,317	1,183,677	324,327	2,331,622	307,063	759,568	1,929	4,972,504	
2022	Oct	59,537	1,165,651	339,495	2,024,299	270,200	787,449	1,740	4,648,372	
2022	Nov	74,723	1,399,264	417,688	2,132,157	242,376	807,568	1,893	5,075,668	
2022	Dec	84,449	1,547,187	499,352	2,332,215	302,407	868,367	2,176	5,636,153	
		879,485	15,594,873	4,646,416	27,242,372	3,859,385	9,482,553	24,203	61,729,286	

+ plus

		Temperature Adjustment for Energy								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2022	Jan	2,127	24,179	(28,852)	13,317	(5,547)	1,957		7,181	
2022	Feb	(1,095)	(748)	(6,680)	(14,238)	(7,548)	(5,397)		(35,707)	
2022	Mar	1,699	36,307	11,415	(10,207)	(23)	(4,829)		34,361	
2022	Apr	(2,208)	(33,873)	(20,044)	5,375	(4,936)	(6,228)		(61,915)	
2022	May	(650)	3,532	5,930	12,168	13,060	1,315		35,355	
2022	Jun	60	(7,997)	8,303	(77,636)	2,866	314		(74,091)	
2022	Jul	(434)	(64,706)	(11,281)	(197,586)	(22,298)	(6,585)		(302,890)	
2022	Aug	(820)	(86,848)	(25,342)	(115,558)	(25,781)	(4,281)		(258,630)	
2022	Sep	(571)	(48,103)	(2,971)	(179,600)	(25,481)	(5,371)		(262,096)	
2022	Oct	(193)	(7,129)	12,095	(15,722)	423	4,092		(6,434)	
2022	Nov	(3,640)	(69,591)	(31,636)	(32,757)	(8,593)	(13,171)		(159,388)	
2022	Dec	886	(15,799)	(43,748)	17,571	(1,551)	(2,770)		(45,411)	
		(4,840)	(270,776)	(132,812)	(594,874)	(85,408)	(40,954)	-	(1,129,664)	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2022	Jan	81,289	1,480,469	449,404	2,289,268	304,067	829,549	2,057	5,436,103	
2022	Feb	69,061	1,275,324	374,413	2,005,989	247,581	763,536	1,752	4,737,656	
2022	Mar	71,134	1,305,384	368,368	2,091,946	273,391	799,577	2,015	4,911,815	
2022	Apr	66,384	1,189,140	325,044	1,968,909	262,730	735,612	1,916	4,549,735	
2022	May	73,354	1,167,460	329,769	2,047,021	355,558	745,063	1,580	4,719,805	
2022	Jun	68,732	1,126,761	341,780	2,268,101	418,194	730,195	1,980	4,955,744	
2022	Jul	83,048	1,304,957	412,946	2,730,226	498,925	819,309	2,575	5,851,986	
2022	Aug	82,135	1,319,444	397,278	2,636,251	326,685	813,025	2,591	5,577,410	
2022	Sep	63,746	1,135,575	321,356	2,152,022	281,582	754,198	1,929	4,710,408	
2022	Oct	59,345	1,158,522	351,590	2,008,577	270,624	791,541	1,740	4,641,938	
2022	Nov	71,084	1,329,673	386,052	2,099,399	233,783	794,397	1,893	4,916,281	
2022	Dec	85,335	1,531,387	455,604	2,349,786	300,857	865,597	2,176	5,590,742	
		874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621	

**Utah Results of Operations  
December 2022**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	<b>60,599,621 Ref. 10.16</b>
System Energy Factor	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
Divisional Energy - Pacific	3.0142%	52.8105%	15.5550%	0.0000%	0.0000%	28.6203%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.3743%	11.9496%	3.5995%	0.0766%	100.00%
System Generation Factor	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%
Divisional Generation - Pacific	3.0727%	55.2804%	16.2878%	0.0000%	0.0000%	25.3591%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.7861%	10.9518%	3.1868%	0.0752%	100.00%
System Capacity (mwh)								
Accord	1,568.4	28,452.8	8,384.2	46,473.0	5,718.9	13,960.6	40.2	<b>104,598 Ref. 10.14</b>
Modified Accord	1,568.4	28,452.8	8,384.2	46,473.0	5,718.9	13,960.6	40.2	<b>104,598 Ref. 10.14</b>
Rolled-In	1,568.4	28,452.8	8,384.2	46,473.0	5,718.9	13,960.6	40.2	<b>104,598 Ref. 10.14</b>
Rolled-In with Hydro Adj.	1,568.4	28,452.8	8,384.2	46,473.0	5,718.9	13,960.6	40.2	<b>104,598 Ref. 10.14</b>
Rolled-In with Off-Sys Adj.	1,568.4	28,452.8	8,384.2	46,473.0	5,718.9	13,960.6	40.2	<b>104,598 Ref. 10.14</b>
System Capacity Factor								
Accord	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%	100.00%
Modified Accord	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%	100.00%
Rolled-In	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%	100.00%
Rolled-In with Hydro Adj.	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%	100.00%
Rolled-In with Off-Sys Adj.	1.4994%	27.2020%	8.0156%	44.4300%	5.4675%	13.3469%	0.0385%	100.00%
System Energy (mwh)								
Accord	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621
Modified Accord	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621
Rolled-In	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621
Rolled-In with Hydro Adj.	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621
Rolled-In with Off-Sys Adj.	874,645	15,324,096	4,513,605	26,647,497	3,773,977	9,441,598	24,203	60,599,621
System Energy Factor								
Accord	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
Modified Accord	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
Rolled-In	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
Rolled-In with Hydro Adj.	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
Rolled-In with Off-Sys Adj.	1.4433%	25.2874%	7.4482%	43.9730%	6.2277%	15.5803%	0.0399%	100.00%
System Generation Factor								
Accord	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%
Modified Accord	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%
Rolled-In	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%
Rolled-In with Hydro Adj.	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%
Rolled-In with Off-Sys Adj.	1.4854%	26.7234%	7.8738%	44.3158%	5.6575%	13.9053%	0.0388%	100.00%



# **B1. REVENUE**



Electric Operations Revenue (Actuals)  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0									
	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4118000 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4211000	GAIN DISPOS PROP	554000	262	-	262	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4211000	GAIN DISPOS PROP	554000	(1,306)	(28)	(354)	(101)	(168)	(580)	(75)	(0)	-
<b>4211000 Total</b>			<b>(1,060)</b>	<b>(28)</b>	<b>(96)</b>	<b>(103)</b>	<b>(171)</b>	<b>(587)</b>	<b>(76)</b>	<b>(0)</b>	<b>-</b>
4212000	LOSS DISPOS PROP	554100	0	-	-	-	0	-	-	-	-
<b>4212000 Total</b>			<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4401000	RESIDENTIAL SALES	301100	49,168	49,168	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	93,439	-	-	-	-	-	93,439	-	-
4401000	RESIDENTIAL SALES	301100	655,092	-	655,092	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	888,342	-	-	-	-	888,342	-	-	-
4401000	RESIDENTIAL SALES	301100	176,740	-	-	176,740	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	101,089	-	-	-	101,089	-	-	-	-
4401000	RESIDENTIAL SALES	301100	12,919	-	-	-	12,919	-	-	-	-
4401000	RESIDENTIAL SALES	301106	18,029	-	-	18,029	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	(539)	(539)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	573	-	-	-	-	-	573	-	-
4401000	RESIDENTIAL SALES	301107	(1,147)	-	(1,147)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	(160)	-	-	-	-	(160)	-	-	-
4401000	RESIDENTIAL SALES	301107	(2,517)	-	-	(2,517)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	(30)	-	-	-	(30)	-	-	-	-
4401000	RESIDENTIAL SALES	301108	20,252	-	-	-	-	20,252	-	-	-
4401000	RESIDENTIAL SALES	301108	39	-	-	39	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	(216)	-	-	-	(216)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	(808)	(808)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	1,218	-	-	-	-	-	1,218	-	-
4401000	RESIDENTIAL SALES	301109	1,938	-	1,938	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	5,100	-	-	-	-	5,100	-	-	-
4401000	RESIDENTIAL SALES	301109	5,423	-	-	5,423	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	951	-	-	-	951	-	-	-	-
4401000	RESIDENTIAL SALES	301109	(1,334)	-	-	-	(1,334)	-	-	-	-
4401000	RESIDENTIAL SALES	301110	1,248	1,248	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	2,991	-	2,991	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	801	-	-	801	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	250	-	-	-	250	-	-	-	-
4401000	RESIDENTIAL SALES	301111	3,535	-	-	-	-	-	-	-	3,535
4401000	RESIDENTIAL SALES	301112	(230)	-	-	-	-	-	(230)	-	-
4401000	RESIDENTIAL SALES	301112	(1,550)	-	(1,550)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301112	(3,167)	-	-	-	-	(3,167)	-	-	-
4401000	RESIDENTIAL SALES	301112	(655)	-	-	(655)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301165	2,134	-	-	-	-	-	-	-	2,134
4401000	RESIDENTIAL SALES	301168	240	-	-	-	-	-	-	-	240
4401000	RESIDENTIAL SALES	301170	44,497	-	-	-	-	-	-	-	44,497
4401000	RESIDENTIAL SALES	301171	39	-	-	-	-	-	-	-	39
4401000	RESIDENTIAL SALES	301180	4,094	-	-	-	-	-	-	-	4,094
4401000	RESIDENTIAL SALES	301190	625	-	-	-	-	-	-	-	625
<b>4401000 Total</b>			<b>2,078,412</b>	<b>49,068</b>	<b>657,324</b>	<b>197,861</b>	<b>113,629</b>	<b>910,368</b>	<b>95,000</b>	<b>-</b>	<b>55,163</b>
4421000	COMMERCIAL SALES	301200	31,677	31,677	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	48,094	-	-	-	-	-	48,094	-	-
4421000	COMMERCIAL SALES	301200	470,354	-	470,354	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	793,005	-	-	-	-	793,005	-	-	-
4421000	COMMERCIAL SALES	301200	138,835	-	-	138,835	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	109,026	-	-	-	109,026	-	-	-	-
4421000	COMMERCIAL SALES	301200	10,971	-	-	-	10,971	-	-	-	-
4421000	COMMERCIAL SALES	301206	(10,870)	-	-	(10,870)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	(314)	(314)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	337	-	-	-	-	-	337	-	-
4421000	COMMERCIAL SALES	301207	(2,471)	-	(2,471)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	1,200	-	-	-	-	1,200	-	-	-
4421000	COMMERCIAL SALES	301207	(408)	-	-	(408)	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(39)	-	-	-	(39)	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	24,365	-	-	-	-	24,365	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	37	-	-	37	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(280)	-	-	-	(280)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	448	448	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(6)	-	-	-	-	-	(6)	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	5,763	-	5,763	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	3,400	-	-	-	-	3,400	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	1,739	-	-	1,739	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(1,072)	-	-	-	(1,072)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	(413)	-	-	-	(413)	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	CA	755	755	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	OR	2,803	-	2,803	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	WA	743	-	-	743	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adj	WYP	325	-	-	-	325	-	-	-	-
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	2,488	-	-	-	-	-	-	-	2,488
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	(23)	-	-	-	-	-	(23)	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(181)	-	(181)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(260)	-	-	-	-	(260)	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(64)	-	-	(64)	-	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	1,985	-	-	-	-	-	-	-	1,985
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	175	-	-	-	-	-	-	-	175
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	41,306	-	-	-	-	-	-	-	41,306
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	2,892	-	-	-	-	-	-	-	2,892
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	121	-	-	-	-	-	-	-	121
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	1,792	-	-	-	-	-	-	-	1,792
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	604	-	-	-	-	-	-	-	604
<b>4421000 Total</b>					<b>1,678,841</b>	<b>32,567</b>	<b>476,269</b>	<b>130,012</b>	<b>118,517</b>	<b>821,710</b>	<b>48,403</b>		<b>51,363</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	6,538	6,538	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	18,217	-	-	-	-	-	18,217	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	105,625	-	105,625	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	329,868	-	-	-	-	329,868	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	55,781	-	-	55,781	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	315,625	-	-	-	315,625	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	59,401	-	-	-	59,401	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	89,770	-	-	-	-	-	89,770	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	144,134	-	-	-	-	144,134	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adj	WA	173	-	-	173	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(61)	(61)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	119	-	-	-	-	-	119	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	283	-	283	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	(160)	-	-	-	-	(160)	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	1,036	-	-	1,036	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(175)	-	-	-	(175)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	20,274	-	-	-	-	20,274	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	20	-	-	20	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(1,257)	-	-	-	(1,257)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(73)	(73)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(234)	-	-	-	-	-	(234)	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(2,092)	-	(2,092)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	16,700	-	-	-	-	16,700	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	711	-	-	711	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(1,818)	-	-	-	(1,818)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(357)	-	-	-	(357)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	CA	189	189	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	OR	758	-	758	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	WA	407	-	-	407	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	WYP	1,456	-	-	-	1,456	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	559	-	-	-	-	-	-	-	559
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	(1)	-	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

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



Electric Operations Revenue (Actuals)  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	149	-	-	-	-	149	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(3)	-	-	(3)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	17	17	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(6)	-	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(135)	-	(135)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(69)	-	-	-	(69)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	(35)	-	-	(35)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(15)	-	-	-	(15)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(16)	-	-	-	(16)	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	5	5	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	18	-	18	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	2	-	-	2	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	3	-	-	-	3	-	-	-
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	26	-	-	-	-	-	-	26
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	IDU	(0)	-	-	-	-	(0)	-	-
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	(2)	-	(2)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	(1)	-	-	-	(1)	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	0	-	-	-	-	-	-	0
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	-	0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	303	-	-	-	-	-	-	303
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	4	-	-	-	-	-	-	4
<b>4441000 Total</b>					<b>14,514</b>	<b>393</b>	<b>4,670</b>	<b>549</b>	<b>1,837</b>	<b>6,246</b>	<b>486</b>	<b>333</b>
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	13,432	-	-	-	-	-	13,432	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(40)	-	-	-	(40)	-	-	-
<b>4471000 Total</b>					<b>13,392</b>	-	-	-	<b>(40)</b>	-	<b>13,432</b>	-
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	10,520	150	2,709	838	1,441	4,755	623	4
<b>4471300 Total</b>					<b>10,520</b>	<b>150</b>	<b>2,709</b>	<b>838</b>	<b>1,441</b>	<b>4,755</b>	<b>623</b>	<b>4</b>
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	310,834	4,434	80,028	24,761	42,587	140,497	18,412	116
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	(2,214)	(32)	(570)	(176)	(303)	(1,001)	(131)	(1)
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	(94,961)	(1,355)	(24,449)	(7,565)	(13,011)	(42,922)	(5,625)	(35)
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(188)	(3)	(48)	(15)	(26)	(85)	(11)	(0)
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	8	0	2	1	1	4	0	0
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	57	1	15	5	8	26	3	0
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	61	1	16	5	8	28	4	0
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	22,849	326	5,883	1,820	3,131	10,328	1,353	8
<b>4471400 Total</b>					<b>236,445</b>	<b>3,373</b>	<b>60,876</b>	<b>18,835</b>	<b>32,395</b>	<b>106,873</b>	<b>14,006</b>	<b>88</b>
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	31,079	443	8,002	2,476	4,258	14,048	1,841	12
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	37,323	532	9,609	2,973	5,114	16,870	2,211	14
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recl)	SG	(37,323)	(532)	(9,609)	(2,973)	(5,114)	(16,870)	(2,211)	(14)
<b>4472000 Total</b>					<b>31,072</b>	<b>443</b>	<b>8,000</b>	<b>2,475</b>	<b>4,257</b>	<b>14,044</b>	<b>1,841</b>	<b>12</b>
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	2,093	30	539	167	287	946	124	1
<b>4476100 Total</b>					<b>2,093</b>	<b>30</b>	<b>539</b>	<b>167</b>	<b>287</b>	<b>946</b>	<b>124</b>	<b>1</b>
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	35	1	9	3	5	16	2	0
<b>4476200 Total</b>					<b>35</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	109	-	-	-	-	-	-	109
<b>4479000 Total</b>					<b>109</b>	-	-	-	-	-	-	<b>109</b>
4491800	PRV RTE RFDS-RESLE	301975	Wholesales Sales - Subject to Refund	SG	3,240	46	834	258	444	1,464	192	1
<b>4491800 Total</b>					<b>3,240</b>	<b>46</b>	<b>834</b>	<b>258</b>	<b>444</b>	<b>1,464</b>	<b>192</b>	<b>1</b>
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	330	330	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	270	-	-	-	-	270	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	1,011	-	1,011	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,729	-	-	-	-	3,729	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	4	-	-	4	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	633	-	-	-	633	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	63	-	-	-	63	-	-	-
<b>4501000 Total</b>					<b>6,040</b>	<b>330</b>	<b>1,011</b>	<b>4</b>	<b>696</b>	<b>3,729</b>	<b>270</b>	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	112	112	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	30	-	-	-	-	-	30	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	265	-	265	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	911	-	-	-	-	911	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	0	-	-	0	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	143	-	-	-	143	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	33	-	-	-	-	33	-	-	-
<b>4502000 Total</b>					<b>1,493</b>	<b>112</b>	<b>265</b>	<b>0</b>	<b>176</b>	<b>911</b>	<b>30</b>	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	37	37	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	56	-	-	-	-	-	56	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	113	-	113	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	328	-	-	-	-	328	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	1	-	-	1	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	90	-	-	-	90	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	6	-	-	-	-	6	-	-	-
<b>4503000 Total</b>					<b>630</b>	<b>37</b>	<b>113</b>	<b>1</b>	<b>95</b>	<b>328</b>	<b>56</b>	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	19	-	-	-	-	-	19	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	4	-	4	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	167	-	-	-	-	167	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	21	-	-	-	21	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(1)	-	-	-	-	(1)	-	-	-
<b>4504000 Total</b>					<b>210</b>	<b>0</b>	<b>4</b>	-	<b>20</b>	<b>167</b>	<b>19</b>	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	385	385	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	129	-	-	-	-	-	129	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	971	-	971	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,457	-	-	-	-	3,457	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	36	-	-	36	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	76	-	-	-	76	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	11	11	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	30	-	-	-	-	-	30	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	224	-	224	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	446	-	-	-	-	446	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	52	-	-	52	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	45	-	-	-	45	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	4	-	-	-	4	-	-	-	-
<b>4511000 Total</b>					<b>5,868</b>	<b>396</b>	<b>1,194</b>	<b>88</b>	<b>129</b>	<b>3,902</b>	<b>159</b>	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	4	-	4	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	1	-	-	-	-	-	1	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	-	-	0	-	-	-	-	-
<b>4512000 Total</b>					<b>5</b>	<b>0</b>	<b>4</b>	<b>0</b>	-	-	<b>1</b>	-	-
4513000	OTHER	301828	OTHER	CA	10	10	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	7	-	-	-	-	-	7	-	-
4513000	OTHER	301828	OTHER	OR	189	-	189	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	UT	412	-	-	-	-	412	-	-	-
4513000	OTHER	301828	OTHER	WA	11	-	-	11	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	328	-	-	-	328	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	12	-	-	-	12	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	9	9	-	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	60	-	-	-	-	-	60	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	12	-	12	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	683	-	-	-	-	683	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	79	-	-	79	-	-	-	-	-
<b>4513000 Total</b>					<b>1,812</b>	<b>19</b>	<b>201</b>	<b>90</b>	<b>340</b>	<b>1,095</b>	<b>67</b>	-	-
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	5	0	1	0	1	2	0	0	-
<b>4530000 Total</b>					<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	837	-	837	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	1,074	15	277	86	147	485	64	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	3,167	67	858	246	408	1,405	182	1	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,426	-	-	-	-	1,426	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	534	534	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	164	-	-	-	-	-	164	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	3,375	-	3,375	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	2,413	-	-	-	-	2,413	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	743	-	-	743	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	322	-	-	-	322	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	51	-	51	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	3	0	1	0	0	1	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	4	-	-	-	-	4	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	4	-	-	-	4	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	186	-	186	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	221	-	-	-	-	221	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	61	-	-	61	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	283	-	-	-	283	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	55	-	55	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	67	-	-	-	-	67	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	12	-	-	12	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	1	-	-	-	1	-	-	-	-
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	15	0	4	1	2	7	1	0	-
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SO	19	0	5	1	2	8	1	0	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	187	3	48	15	26	85	11	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	53	1	14	4	7	24	3	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	27	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	2	-	-	-	-	-	2	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	385	-	385	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	166	-	-	-	-	166	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	191	-	-	191	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	52	-	-	-	52	-	-	-	-
<b>4541000 Total</b>					<b>16,131</b>	<b>651</b>	<b>6,096</b>	<b>1,372</b>	<b>1,270</b>	<b>6,313</b>	<b>429</b>	<b>1</b>	<b>-</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	3,357	48	864	267	460	1,517	199	1	-
<b>4543000 Total</b>					<b>3,357</b>	<b>48</b>	<b>864</b>	<b>267</b>	<b>460</b>	<b>1,517</b>	<b>199</b>	<b>1</b>	<b>-</b>
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	6	0	2	0	1	3	0	0	-
<b>4545000 Total</b>					<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>-</b>
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,911	42	749	232	399	1,316	172	1	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	4,571	65	1,177	364	626	2,066	271	2	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	423	6	109	34	58	191	25	0	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	3,111	44	801	248	426	1,406	184	1	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	1,963	28	505	156	269	887	116	1	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	3,047	43	784	243	417	1,377	180	1	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,628	66	1,191	369	634	2,092	274	2	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	4	0	1	0	0	2	0	0	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	7	0	2	1	1	3	0	0	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	36	1	9	3	5	16	2	0	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	744	11	192	59	102	336	44	0	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	11	0	3	1	1	5	1	0	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	7,376	105	1,899	588	1,011	3,334	437	3	-
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	226	3	58	18	31	102	13	0	-
<b>4561100 Total</b>					<b>29,057</b>	<b>414</b>	<b>7,481</b>	<b>2,315</b>	<b>3,981</b>	<b>13,134</b>	<b>1,721</b>	<b>11</b>	<b>-</b>
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	6,144	88	1,582	489	842	2,777	364	2	-
<b>4561910 Total</b>					<b>6,144</b>	<b>88</b>	<b>1,582</b>	<b>489</b>	<b>842</b>	<b>2,777</b>	<b>364</b>	<b>2</b>	<b>-</b>
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	19,347	276	4,981	1,541	2,651	8,745	1,146	7	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,843	112	2,019	625	1,075	3,545	465	3	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	31,267	446	8,050	2,491	4,284	14,132	1,852	12	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1	0	0	0	0	0	0	0	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	57,670	823	14,848	4,594	7,901	26,067	3,416	21	-
<b>4561920 Total</b>					<b>116,126</b>	<b>1,656</b>	<b>29,898</b>	<b>9,251</b>	<b>15,910</b>	<b>52,489</b>	<b>6,879</b>	<b>43</b>	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	33,177	476	8,205	2,516	5,134	14,749	2,084	13	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	167	2	41	13	26	74	11	0	-
<b>4561930 Total</b>					<b>33,344</b>	<b>479</b>	<b>8,246</b>	<b>2,528</b>	<b>5,160</b>	<b>14,824</b>	<b>2,095</b>	<b>13</b>	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	2,476	35	637	197	339	1,119	147	1	-
<b>4561990 Total</b>					<b>2,476</b>	<b>35</b>	<b>637</b>	<b>197</b>	<b>339</b>	<b>1,119</b>	<b>147</b>	<b>1</b>	-
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	11	0	3	1	1	5	1	0	-
<b>4562100 Total</b>					<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	31	-	-	-	-	-	31	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	1,847	26	475	147	253	835	109	1	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	OTHER	(1,700)	-	-	-	-	-	-	-	(1,700)
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	15,542	222	4,002	1,238	2,129	7,025	921	6	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	218	3	56	17	30	98	13	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	215	3	55	17	29	97	13	0	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	187	-	-	-	187	-	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(734)	(10)	(189)	(59)	(101)	(332)	(44)	(0)	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	1,017	15	262	81	139	460	60	0	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	7	0	2	1	1	3	0	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	999	14	257	80	137	452	59	0	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	1,022	15	263	81	140	462	61	0	-
<b>4562300 Total</b>					<b>18,671</b>	<b>287</b>	<b>5,182</b>	<b>1,603</b>	<b>2,945</b>	<b>9,122</b>	<b>1,224</b>	<b>7</b>	<b>(1,700)</b>
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	16	0	4	1	2	7	1	0	-
<b>4562310 Total</b>					<b>16</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	102	2	28	8	13	45	6	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	344	-	-	-	-	344	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	24	-	-	-	24	-	-	-	-
<b>4562400 Total</b>					<b>471</b>	<b>2</b>	<b>28</b>	<b>8</b>	<b>38</b>	<b>389</b>	<b>6</b>	<b>0</b>	-
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(298)	-	-	-	-	(298)	-	-	-
<b>4562500 Total</b>					<b>(298)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(298)</b>	<b>-</b>	<b>-</b>	<b>-</b>
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	(1,054)	(15)	(271)	(84)	(144)	(476)	(62)	(0)	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(344)	(5)	(89)	(27)	(47)	(156)	(20)	(0)	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	6,793	97	1,749	541	931	3,071	402	3	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,524	-	-	-	-	-	-	-	1,524
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	29	0	8	2	4	13	2	0	-
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	505	-	-	-	-	-	-	-	505
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	6,830	-	-	-	-	-	-	-	6,830
<b>4562700 Total</b>					<b>14,284</b>	<b>77</b>	<b>1,397</b>	<b>432</b>	<b>743</b>	<b>2,452</b>	<b>321</b>	<b>2</b>	<b>8,859</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	15,563	-	-	-	-	-	-	-	15,563
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(15,563)	-	-	-	-	-	-	-	(15,563)
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	11,913	-	-	-	-	-	-	-	11,913
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	72	-	-	-	-	-	-	-	72
<b>4562800 Total</b>					<b>11,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,985</b>
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	4,075	-	4,075	-	-	-	-	-	-
<b>4563500 Total</b>					<b>4,075</b>	<b>-</b>	<b>4,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>5,664,312</b>	<b>111,131</b>	<b>1,405,922</b>	<b>442,683</b>	<b>681,488</b>	<b>2,510,427</b>	<b>346,022</b>	<b>13,729</b>	<b>152,911</b>



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



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	13,299	190	3,424	1,059	1,822	6,011	788	5	-
<b>5000000 Total</b>			<b>13,299</b>	<b>190</b>	<b>3,424</b>	<b>1,059</b>	<b>1,822</b>	<b>6,011</b>	<b>788</b>	<b>5</b>	-
5001000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	322	5	83	26	44	145	19	0	-
<b>5001000 Total</b>			<b>322</b>	<b>5</b>	<b>83</b>	<b>26</b>	<b>44</b>	<b>145</b>	<b>19</b>	<b>0</b>	-
5010000 FUEL CONSUMED	NPCX Net Power Cost Expense	SE	2,972	43	735	225	460	1,321	187	1	-
<b>5010000 Total</b>			<b>2,972</b>	<b>43</b>	<b>735</b>	<b>225</b>	<b>460</b>	<b>1,321</b>	<b>187</b>	<b>1</b>	-
5011000 FUEL CONSUMED-COAL	NPCX Net Power Cost Expense	SE	577,518	8,289	142,822	43,791	89,370	256,741	36,277	228	-
<b>5011000 Total</b>			<b>577,518</b>	<b>8,289</b>	<b>142,822</b>	<b>43,791</b>	<b>89,370</b>	<b>256,741</b>	<b>36,277</b>	<b>228</b>	-
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	IDU	191	-	-	-	-	-	191	-	-
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	WYP	574	-	-	-	574	-	-	-	-
<b>5011200 Total</b>			<b>764</b>	-	-	-	<b>574</b>	-	<b>191</b>	-	-
5011300 FUEL-COAL DC UMWA PE	STEX Steam O&M Expense	SE	2,845	41	703	216	440	1,265	179	1	-
<b>5011300 Total</b>			<b>2,845</b>	<b>41</b>	<b>703</b>	<b>216</b>	<b>440</b>	<b>1,265</b>	<b>179</b>	<b>1</b>	-
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	SE	466	7	115	35	72	207	29	0	-
<b>5011500 Total</b>			<b>466</b>	<b>7</b>	<b>115</b>	<b>35</b>	<b>72</b>	<b>207</b>	<b>29</b>	<b>0</b>	-
5012000 FUEL HAND-COAL	STEX Steam O&M Expense	SE	7,727	111	1,911	586	1,196	3,435	485	3	-
<b>5012000 Total</b>			<b>7,727</b>	<b>111</b>	<b>1,911</b>	<b>586</b>	<b>1,196</b>	<b>3,435</b>	<b>485</b>	<b>3</b>	-
5013000 START UP FUEL - GAS	NPCX Net Power Cost Expense	SE	1,232	18	305	93	191	548	77	0	-
<b>5013000 Total</b>			<b>1,232</b>	<b>18</b>	<b>305</b>	<b>93</b>	<b>191</b>	<b>548</b>	<b>77</b>	<b>0</b>	-
5013500 FUEL CONSUMED-GAS	NPCX Net Power Cost Expense	SE	48,644	698	12,030	3,688	7,527	21,625	3,056	19	-
<b>5013500 Total</b>			<b>48,644</b>	<b>698</b>	<b>12,030</b>	<b>3,688</b>	<b>7,527</b>	<b>21,625</b>	<b>3,056</b>	<b>19</b>	-
5014000 FUEL CONSUMED-DIESEL	NPCX Net Power Cost Expense	SE	3	0	1	0	0	1	0	0	-
<b>5014000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	-
5014500 START UP FUEL-DIESEL	NPCX Net Power Cost Expense	SE	7,184	103	1,777	545	1,112	3,194	451	3	-
<b>5014500 Total</b>			<b>7,184</b>	<b>103</b>	<b>1,777</b>	<b>545</b>	<b>1,112</b>	<b>3,194</b>	<b>451</b>	<b>3</b>	-
5015000 FUEL CONS-RES DISP	NPCX Net Power Cost Expense	SE	94	1	23	7	14	42	6	0	-
<b>5015000 Total</b>			<b>94</b>	<b>1</b>	<b>23</b>	<b>7</b>	<b>14</b>	<b>42</b>	<b>6</b>	<b>0</b>	-
5015100 ASH & ASH BYPRD SALE	NPCX Net Power Cost Expense	SE	1	0	0	0	0	0	0	0	-
<b>5015100 Total</b>			<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-
5020000 STEAM EXPENSES	STEX Steam O&M Expense	SG	44,611	636	11,486	3,554	6,112	20,164	2,642	17	-
<b>5020000 Total</b>			<b>44,611</b>	<b>636</b>	<b>11,486</b>	<b>3,554</b>	<b>6,112</b>	<b>20,164</b>	<b>2,642</b>	<b>17</b>	-
5022000 STM EXP - FLYASH	STEX Steam O&M Expense	SG	5,191	74	1,336	414	711	2,346	307	2	-
<b>5022000 Total</b>			<b>5,191</b>	<b>74</b>	<b>1,336</b>	<b>414</b>	<b>711</b>	<b>2,346</b>	<b>307</b>	<b>2</b>	-
5023000 STM EXP BOTTOM ASH	STEX Steam O&M Expense	SG	548	8	141	44	75	248	32	0	-
<b>5023000 Total</b>			<b>548</b>	<b>8</b>	<b>141</b>	<b>44</b>	<b>75</b>	<b>248</b>	<b>32</b>	<b>0</b>	-
5024000 STM EXP SCRUBBER	STEX Steam O&M Expense	SG	12,106	173	3,117	964	1,659	5,472	717	5	-
<b>5024000 Total</b>			<b>12,106</b>	<b>173</b>	<b>3,117</b>	<b>964</b>	<b>1,659</b>	<b>5,472</b>	<b>717</b>	<b>5</b>	-
5029000 STM EXP - OTHER	STEX Steam O&M Expense	SG	18,760	268	4,830	1,494	2,570	8,480	1,111	7	-
<b>5029000 Total</b>			<b>18,760</b>	<b>268</b>	<b>4,830</b>	<b>1,494</b>	<b>2,570</b>	<b>8,480</b>	<b>1,111</b>	<b>7</b>	-
5030000 STEAM FRM OTH SRCS	NPCX Net Power Cost Expense	SE	6,038	87	1,493	458	934	2,684	379	2	-
<b>5030000 Total</b>			<b>6,038</b>	<b>87</b>	<b>1,493</b>	<b>458</b>	<b>934</b>	<b>2,684</b>	<b>379</b>	<b>2</b>	-
5050000 ELECTRIC EXPENSES	STEX Steam O&M Expense	SG	706	10	182	56	97	319	42	0	-
<b>5050000 Total</b>			<b>706</b>	<b>10</b>	<b>182</b>	<b>56</b>	<b>97</b>	<b>319</b>	<b>42</b>	<b>0</b>	-
5051000 ELEC EXP GENERAL	STEX Steam O&M Expense	SG	21	0	5	2	3	9	1	0	-
<b>5051000 Total</b>			<b>21</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	-
5060000 MISC STEAM PWR EXP	STEX Steam O&M Expense	SG	52,148	744	13,426	4,154	7,145	23,571	3,089	19	-
<b>5060000 Total</b>			<b>52,148</b>	<b>744</b>	<b>13,426</b>	<b>4,154</b>	<b>7,145</b>	<b>23,571</b>	<b>3,089</b>	<b>19</b>	-
5061000 MISC STM EXP - CON	STEX Steam O&M Expense	SG	1,555	22	400	124	213	703	92	1	-
<b>5061000 Total</b>			<b>1,555</b>	<b>22</b>	<b>400</b>	<b>124</b>	<b>213</b>	<b>703</b>	<b>92</b>	<b>1</b>	-
5061100 MISC STM EXP PLCLU	STEX Steam O&M Expense	SG	1,588	23	409	126	218	718	94	1	-
<b>5061100 Total</b>			<b>1,588</b>	<b>23</b>	<b>409</b>	<b>126</b>	<b>218</b>	<b>718</b>	<b>94</b>	<b>1</b>	-
5061200 MISC STM EXP UNMTG	STEX Steam O&M Expense	SG	21	0	5	2	3	10	1	0	-
<b>5061200 Total</b>			<b>21</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	-
5061300 MISC STM EXP COMPT	STEX Steam O&M Expense	SG	472	7	122	38	65	214	28	0	-
<b>5061300 Total</b>			<b>472</b>	<b>7</b>	<b>122</b>	<b>38</b>	<b>65</b>	<b>214</b>	<b>28</b>	<b>0</b>	-
5061400 MISC STM EXP OFFIC	STEX Steam O&M Expense	SG	1,722	25	443	137	236	778	102	1	-
<b>5061400 Total</b>			<b>1,722</b>	<b>25</b>	<b>443</b>	<b>137</b>	<b>236</b>	<b>778</b>	<b>102</b>	<b>1</b>	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061500 MISC STM EXP COMM	STEX Steam O&M Expense	SG	129	2	33	10	18	58	8	0	-
<b>5061500 Total</b>			<b>129</b>	<b>2</b>	<b>33</b>	<b>10</b>	<b>18</b>	<b>58</b>	<b>8</b>	<b>0</b>	<b>-</b>
5061600 MISC STM EXP FIRE	STEX Steam O&M Expense	SG	3	0	1	0	0	1	0	0	-
<b>5061600 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5062000 MISC STM - ENVRMNT	STEX Steam O&M Expense	SG	3,253	46	838	259	446	1,470	193	1	-
<b>5062000 Total</b>			<b>3,253</b>	<b>46</b>	<b>838</b>	<b>259</b>	<b>446</b>	<b>1,470</b>	<b>193</b>	<b>1</b>	<b>-</b>
5063000 MISC STEAM JVA CR	STEX Steam O&M Expense	SG	(41,661)	(594)	(10,726)	(3,319)	(5,708)	(18,831)	(2,468)	(15)	-
<b>5063000 Total</b>			<b>(41,661)</b>	<b>(594)</b>	<b>(10,726)</b>	<b>(3,319)</b>	<b>(5,708)</b>	<b>(18,831)</b>	<b>(2,468)</b>	<b>(15)</b>	<b>-</b>
5064000 MISC STM EXP RCRT	STEX Steam O&M Expense	SG	30	0	8	2	4	14	2	0	-
<b>5064000 Total</b>			<b>30</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>-</b>
5065000 MISC STM EXP - SEC	STEX Steam O&M Expense	SG	595	8	153	47	82	269	35	0	-
<b>5065000 Total</b>			<b>595</b>	<b>8</b>	<b>153</b>	<b>47</b>	<b>82</b>	<b>269</b>	<b>35</b>	<b>0</b>	<b>-</b>
5066000 MISC STM EXP -SFTY	STEX Steam O&M Expense	SG	622	9	160	50	85	281	37	0	-
<b>5066000 Total</b>			<b>622</b>	<b>9</b>	<b>160</b>	<b>50</b>	<b>85</b>	<b>281</b>	<b>37</b>	<b>0</b>	<b>-</b>
5067000 MISC STM EXP TRNNG	STEX Steam O&M Expense	SG	4,070	58	1,048	324	558	1,840	241	2	-
<b>5067000 Total</b>			<b>4,070</b>	<b>58</b>	<b>1,048</b>	<b>324</b>	<b>558</b>	<b>1,840</b>	<b>241</b>	<b>2</b>	<b>-</b>
5069000 MISC STM EXP WTSPY	STEX Steam O&M Expense	SG	7,274	104	1,873	579	997	3,288	431	3	-
<b>5069000 Total</b>			<b>7,274</b>	<b>104</b>	<b>1,873</b>	<b>579</b>	<b>997</b>	<b>3,288</b>	<b>431</b>	<b>3</b>	<b>-</b>
5069900 MISC STM EXP MISC	STEX Steam O&M Expense	SG	3,695	53	951	294	506	1,670	219	1	-
<b>5069900 Total</b>			<b>3,695</b>	<b>53</b>	<b>951</b>	<b>294</b>	<b>506</b>	<b>1,670</b>	<b>219</b>	<b>1</b>	<b>-</b>
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	SG	413	6	106	33	57	187	24	0	-
<b>5070000 Total</b>			<b>413</b>	<b>6</b>	<b>106</b>	<b>33</b>	<b>57</b>	<b>187</b>	<b>24</b>	<b>0</b>	<b>-</b>
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	SG	1,501	21	386	120	206	678	89	1	-
<b>5100000 Total</b>			<b>1,501</b>	<b>21</b>	<b>386</b>	<b>120</b>	<b>206</b>	<b>678</b>	<b>89</b>	<b>1</b>	<b>-</b>
5101000 MNTNCE SUPVSN & ENG	STEX Steam O&M Expense	SG	3,439	49	885	274	471	1,555	204	1	-
<b>5101000 Total</b>			<b>3,439</b>	<b>49</b>	<b>885</b>	<b>274</b>	<b>471</b>	<b>1,555</b>	<b>204</b>	<b>1</b>	<b>-</b>
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	1,588	23	409	126	218	718	94	1	-
<b>5110000 Total</b>			<b>1,588</b>	<b>23</b>	<b>409</b>	<b>126</b>	<b>218</b>	<b>718</b>	<b>94</b>	<b>1</b>	<b>-</b>
5111000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	4,864	69	1,252	387	666	2,199	288	2	-
<b>5111000 Total</b>			<b>4,864</b>	<b>69</b>	<b>1,252</b>	<b>387</b>	<b>666</b>	<b>2,199</b>	<b>288</b>	<b>2</b>	<b>-</b>
5111100 MNT STRCT PMP PLNT	STEX Steam O&M Expense	SG	895	13	230	71	123	405	53	0	-
<b>5111100 Total</b>			<b>895</b>	<b>13</b>	<b>230</b>	<b>71</b>	<b>123</b>	<b>405</b>	<b>53</b>	<b>0</b>	<b>-</b>
5111200 MNT STRCT WASTE WT	STEX Steam O&M Expense	SG	1,100	16	283	88	151	497	65	0	-
<b>5111200 Total</b>			<b>1,100</b>	<b>16</b>	<b>283</b>	<b>88</b>	<b>151</b>	<b>497</b>	<b>65</b>	<b>0</b>	<b>-</b>
5112000 STRUCTURAL SYSTEMS	STEX Steam O&M Expense	SG	8,537	122	2,198	680	1,170	3,859	506	3	-
<b>5112000 Total</b>			<b>8,537</b>	<b>122</b>	<b>2,198</b>	<b>680</b>	<b>1,170</b>	<b>3,859</b>	<b>506</b>	<b>3</b>	<b>-</b>
5114000 MNT OF STRCT CATH	STEX Steam O&M Expense	SG	17	0	4	1	2	8	1	0	-
<b>5114000 Total</b>			<b>17</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5116000 MNT STRCT DAM RIVR	STEX Steam O&M Expense	SG	178	3	46	14	24	80	11	0	-
<b>5116000 Total</b>			<b>178</b>	<b>3</b>	<b>46</b>	<b>14</b>	<b>24</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>-</b>
5117000 MNT STRCT FIRE PRT	STEX Steam O&M Expense	SG	1,721	25	443	137	236	778	102	1	-
<b>5117000 Total</b>			<b>1,721</b>	<b>25</b>	<b>443</b>	<b>137</b>	<b>236</b>	<b>778</b>	<b>102</b>	<b>1</b>	<b>-</b>
5118000 MNT STRCT-GROUNDS	STEX Steam O&M Expense	SG	599	9	154	48	82	271	35	0	-
<b>5118000 Total</b>			<b>599</b>	<b>9</b>	<b>154</b>	<b>48</b>	<b>82</b>	<b>271</b>	<b>35</b>	<b>0</b>	<b>-</b>
5119000 MNT OF STRCT-HVAC	STEX Steam O&M Expense	SG	1,552	22	400	124	213	702	92	1	-
<b>5119000 Total</b>			<b>1,552</b>	<b>22</b>	<b>400</b>	<b>124</b>	<b>213</b>	<b>702</b>	<b>92</b>	<b>1</b>	<b>-</b>
5119900 MNT OF STRCT-MISC	STEX Steam O&M Expense	SG	915	13	236	73	125	413	54	0	-
<b>5119900 Total</b>			<b>915</b>	<b>13</b>	<b>236</b>	<b>73</b>	<b>125</b>	<b>413</b>	<b>54</b>	<b>0</b>	<b>-</b>
5120000 MANT OF BOILR PLNT	STEX Steam O&M Expense	SG	7,958	114	2,049	634	1,090	3,597	471	3	-
<b>5120000 Total</b>			<b>7,958</b>	<b>114</b>	<b>2,049</b>	<b>634</b>	<b>1,090</b>	<b>3,597</b>	<b>471</b>	<b>3</b>	<b>-</b>
5121000 MNT BOILR-AIR HTR	STEX Steam O&M Expense	SG	12,503	178	3,219	996	1,713	5,652	741	5	-
<b>5121000 Total</b>			<b>12,503</b>	<b>178</b>	<b>3,219</b>	<b>996</b>	<b>1,713</b>	<b>5,652</b>	<b>741</b>	<b>5</b>	<b>-</b>
5121100 MNT BOILR-CHEM FD	STEX Steam O&M Expense	SG	166	2	43	13	23	75	10	0	-
<b>5121100 Total</b>			<b>166</b>	<b>2</b>	<b>43</b>	<b>13</b>	<b>23</b>	<b>75</b>	<b>10</b>	<b>0</b>	<b>-</b>
5121200 MNT BOILR-CL HANDL	STEX Steam O&M Expense	SG	4,202	60	1,082	335	576	1,899	249	2	-
<b>5121200 Total</b>			<b>4,202</b>	<b>60</b>	<b>1,082</b>	<b>335</b>	<b>576</b>	<b>1,899</b>	<b>249</b>	<b>2</b>	<b>-</b>
5121400 MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	SG	358	5	92	29	49	162	21	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5121400 Total</b>			<b>358</b>	<b>5</b>	<b>92</b>	<b>29</b>	<b>49</b>	<b>162</b>	<b>21</b>	<b>0</b>	<b>-</b>
5121500 MNT BOIL-EXTRC STM	STEX Steam O&M Expense	SG	450	6	116	36	62	204	27	0	-
<b>5121500 Total</b>			<b>450</b>	<b>6</b>	<b>116</b>	<b>36</b>	<b>62</b>	<b>204</b>	<b>27</b>	<b>0</b>	<b>-</b>
5121600 MNT BOILR-FLYASH	STEX Steam O&M Expense	SG	3,625	52	933	289	497	1,638	215	1	-
<b>5121600 Total</b>			<b>3,625</b>	<b>52</b>	<b>933</b>	<b>289</b>	<b>497</b>	<b>1,638</b>	<b>215</b>	<b>1</b>	<b>-</b>
5121700 MNT BOIL-FUEL OIL	STEX Steam O&M Expense	SG	643	9	165	51	88	290	38	0	-
<b>5121700 Total</b>			<b>643</b>	<b>9</b>	<b>165</b>	<b>51</b>	<b>88</b>	<b>290</b>	<b>38</b>	<b>0</b>	<b>-</b>
5121800 MNT BOIL-FEEDWATR	STEX Steam O&M Expense	SG	5,449	78	1,403	434	747	2,463	323	2	-
<b>5121800 Total</b>			<b>5,449</b>	<b>78</b>	<b>1,403</b>	<b>434</b>	<b>747</b>	<b>2,463</b>	<b>323</b>	<b>2</b>	<b>-</b>
5121900 MNT BOIL-FRZ PRTEC	STEX Steam O&M Expense	SG	23	0	6	2	3	10	1	0	-
<b>5121900 Total</b>			<b>23</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>-</b>
5122000 MNT BOILR-AUX SYST	STEX Steam O&M Expense	SG	909	13	234	72	125	411	54	0	-
<b>5122000 Total</b>			<b>909</b>	<b>13</b>	<b>234</b>	<b>72</b>	<b>125</b>	<b>411</b>	<b>54</b>	<b>0</b>	<b>-</b>
5122100 MNT BOILR-MAIN STM	STEX Steam O&M Expense	SG	2,429	35	625	193	333	1,098	144	1	-
<b>5122100 Total</b>			<b>2,429</b>	<b>35</b>	<b>625</b>	<b>193</b>	<b>333</b>	<b>1,098</b>	<b>144</b>	<b>1</b>	<b>-</b>
5122200 MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	SG	6,988	100	1,799	557	957	3,158	414	3	-
<b>5122200 Total</b>			<b>6,988</b>	<b>100</b>	<b>1,799</b>	<b>557</b>	<b>957</b>	<b>3,158</b>	<b>414</b>	<b>3</b>	<b>-</b>
5122300 MNT BOIL-PRECIPI/BAG	STEX Steam O&M Expense	SG	2,130	30	548	170	292	963	126	1	-
<b>5122300 Total</b>			<b>2,130</b>	<b>30</b>	<b>548</b>	<b>170</b>	<b>292</b>	<b>963</b>	<b>126</b>	<b>1</b>	<b>-</b>
5122400 MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	SG	379	5	97	30	52	171	22	0	-
<b>5122400 Total</b>			<b>379</b>	<b>5</b>	<b>97</b>	<b>30</b>	<b>52</b>	<b>171</b>	<b>22</b>	<b>0</b>	<b>-</b>
5122500 MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	SG	157	2	40	13	22	71	9	0	-
<b>5122500 Total</b>			<b>157</b>	<b>2</b>	<b>40</b>	<b>13</b>	<b>22</b>	<b>71</b>	<b>9</b>	<b>0</b>	<b>-</b>
5122600 MNT BOIL-RHEAT ST	STEX Steam O&M Expense	SG	639	9	164	51	87	289	38	0	-
<b>5122600 Total</b>			<b>639</b>	<b>9</b>	<b>164</b>	<b>51</b>	<b>87</b>	<b>289</b>	<b>38</b>	<b>0</b>	<b>-</b>
5122800 MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	SG	2,389	34	615	190	327	1,080	142	1	-
<b>5122800 Total</b>			<b>2,389</b>	<b>34</b>	<b>615</b>	<b>190</b>	<b>327</b>	<b>1,080</b>	<b>142</b>	<b>1</b>	<b>-</b>
5122900 MNT BOILR-SCRUBBER	STEX Steam O&M Expense	SG	7,316	104	1,884	583	1,002	3,307	433	3	-
<b>5122900 Total</b>			<b>7,316</b>	<b>104</b>	<b>1,884</b>	<b>583</b>	<b>1,002</b>	<b>3,307</b>	<b>433</b>	<b>3</b>	<b>-</b>
5123000 MNT BOILR-BOTM ASH	STEX Steam O&M Expense	SG	2,385	34	614	190	327	1,078	141	1	-
<b>5123000 Total</b>			<b>2,385</b>	<b>34</b>	<b>614</b>	<b>190</b>	<b>327</b>	<b>1,078</b>	<b>141</b>	<b>1</b>	<b>-</b>
5123100 MNT BOIL-WTR TRTMT	STEX Steam O&M Expense	SG	490	7	126	39	67	222	29	0	-
<b>5123100 Total</b>			<b>490</b>	<b>7</b>	<b>126</b>	<b>39</b>	<b>67</b>	<b>222</b>	<b>29</b>	<b>0</b>	<b>-</b>
5123200 MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	SG	237	3	61	19	32	107	14	0	-
<b>5123200 Total</b>			<b>237</b>	<b>3</b>	<b>61</b>	<b>19</b>	<b>32</b>	<b>107</b>	<b>14</b>	<b>0</b>	<b>-</b>
5123300 MAINT GEO GATH SYS	STEX Steam O&M Expense	SG	174	2	45	14	24	79	10	0	-
<b>5123300 Total</b>			<b>174</b>	<b>2</b>	<b>45</b>	<b>14</b>	<b>24</b>	<b>79</b>	<b>10</b>	<b>0</b>	<b>-</b>
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	SG	3,200	46	824	255	438	1,446	190	1	-
<b>5123400 Total</b>			<b>3,200</b>	<b>46</b>	<b>824</b>	<b>255</b>	<b>438</b>	<b>1,446</b>	<b>190</b>	<b>1</b>	<b>-</b>
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	SG	1,100	16	283	88	151	497	65	0	-
<b>5124000 Total</b>			<b>1,100</b>	<b>16</b>	<b>283</b>	<b>88</b>	<b>151</b>	<b>497</b>	<b>65</b>	<b>0</b>	<b>-</b>
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	SG	3,338	48	859	266	457	1,509	198	1	-
<b>5125000 Total</b>			<b>3,338</b>	<b>48</b>	<b>859</b>	<b>266</b>	<b>457</b>	<b>1,509</b>	<b>198</b>	<b>1</b>	<b>-</b>
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	SG	1,668	24	430	133	229	754	99	1	-
<b>5126000 Total</b>			<b>1,668</b>	<b>24</b>	<b>430</b>	<b>133</b>	<b>229</b>	<b>754</b>	<b>99</b>	<b>1</b>	<b>-</b>
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	SG	356	5	92	28	49	161	21	0	-
<b>5127000 Total</b>			<b>356</b>	<b>5</b>	<b>92</b>	<b>28</b>	<b>49</b>	<b>161</b>	<b>21</b>	<b>0</b>	<b>-</b>
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	SG	9,818	140	2,528	782	1,345	4,438	582	4	-
<b>5128000 Total</b>			<b>9,818</b>	<b>140</b>	<b>2,528</b>	<b>782</b>	<b>1,345</b>	<b>4,438</b>	<b>582</b>	<b>4</b>	<b>-</b>
5129000 MNT BOIL-COMP AIR	STEX Steam O&M Expense	SG	877	13	226	70	120	396	52	0	-
<b>5129000 Total</b>			<b>877</b>	<b>13</b>	<b>226</b>	<b>70</b>	<b>120</b>	<b>396</b>	<b>52</b>	<b>0</b>	<b>-</b>
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	SG	5,200	74	1,339	414	712	2,350	308	2	-
<b>5129900 Total</b>			<b>5,200</b>	<b>74</b>	<b>1,339</b>	<b>414</b>	<b>712</b>	<b>2,350</b>	<b>308</b>	<b>2</b>	<b>-</b>
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	SG	3,758	54	968	299	515	1,699	223	1	-
<b>5130000 Total</b>			<b>3,758</b>	<b>54</b>	<b>968</b>	<b>299</b>	<b>515</b>	<b>1,699</b>	<b>223</b>	<b>1</b>	<b>-</b>
5131000 MAINT ELEC AC	STEX Steam O&M Expense	SG	25,514	364	6,569	2,032	3,496	11,532	1,511	9	-
<b>5131000 Total</b>			<b>25,514</b>	<b>364</b>	<b>6,569</b>	<b>2,032</b>	<b>3,496</b>	<b>11,532</b>	<b>1,511</b>	<b>9</b>	<b>-</b>
5131000 MAINT ELEC AC	STEX Steam O&M Expense	SG	93	1	24	7	13	42	6	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5131000 Total</b>			<b>25,607</b>	<b>365</b>	<b>6,593</b>	<b>2,040</b>	<b>3,508</b>	<b>11,574</b>	<b>1,517</b>	<b>10</b>	<b>-</b>
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	SG	783	11	202	62	107	354	46	0	-
<b>5131100 Total</b>			<b>783</b>	<b>11</b>	<b>202</b>	<b>62</b>	<b>107</b>	<b>354</b>	<b>46</b>	<b>0</b>	<b>-</b>
5131300 MAINT/PREVENT ROUT	STEX Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
<b>5131300 Total</b>			<b>8</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>-</b>
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	SG	7,084	101	1,824	564	971	3,202	420	3	-
<b>5131400 Total</b>			<b>7,084</b>	<b>101</b>	<b>1,824</b>	<b>564</b>	<b>971</b>	<b>3,202</b>	<b>420</b>	<b>3</b>	<b>-</b>
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	SG	2,085	30	537	166	286	943	124	1	-
<b>5132000 Total</b>			<b>2,085</b>	<b>30</b>	<b>537</b>	<b>166</b>	<b>286</b>	<b>943</b>	<b>124</b>	<b>1</b>	<b>-</b>
5133000 MAINT/AIR-COOL-CON	STEX Steam O&M Expense	SG	77	1	20	6	10	35	5	0	-
<b>5133000 Total</b>			<b>77</b>	<b>1</b>	<b>20</b>	<b>6</b>	<b>10</b>	<b>35</b>	<b>5</b>	<b>0</b>	<b>-</b>
5134000 MAINT/COMPNT COOL	STEX Steam O&M Expense	SG	247	4	64	20	34	112	15	0	-
<b>5134000 Total</b>			<b>247</b>	<b>4</b>	<b>64</b>	<b>20</b>	<b>34</b>	<b>112</b>	<b>15</b>	<b>0</b>	<b>-</b>
5135000 MAINT/COMPNT AUXIL	STEX Steam O&M Expense	SG	1,191	17	307	95	163	538	71	0	-
<b>5135000 Total</b>			<b>1,191</b>	<b>17</b>	<b>307</b>	<b>95</b>	<b>163</b>	<b>538</b>	<b>71</b>	<b>0</b>	<b>-</b>
5137000 MAINT-COOLING TOWR	STEX Steam O&M Expense	SG	1,835	26	473	146	251	830	109	1	-
<b>5137000 Total</b>			<b>1,835</b>	<b>26</b>	<b>473</b>	<b>146</b>	<b>251</b>	<b>830</b>	<b>109</b>	<b>1</b>	<b>-</b>
5138000 MAINT-CIRCUL WATER	STEX Steam O&M Expense	SG	2,481	35	639	198	340	1,121	147	1	-
<b>5138000 Total</b>			<b>2,481</b>	<b>35</b>	<b>639</b>	<b>198</b>	<b>340</b>	<b>1,121</b>	<b>147</b>	<b>1</b>	<b>-</b>
5139000 MAINT-ELECT - DC	STEX Steam O&M Expense	SG	276	4	71	22	38	125	16	0	-
<b>5139000 Total</b>			<b>276</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>38</b>	<b>125</b>	<b>16</b>	<b>0</b>	<b>-</b>
5139900 MNT ELEC PLT-MISC	STEX Steam O&M Expense	SG	160	2	41	13	22	72	9	0	-
<b>5139900 Total</b>			<b>160</b>	<b>2</b>	<b>41</b>	<b>13</b>	<b>22</b>	<b>72</b>	<b>9</b>	<b>0</b>	<b>-</b>
5140000 MAINT MISC STM PLN	STEX Steam O&M Expense	SG	2,252	32	580	179	309	1,018	133	1	-
<b>5140000 Total</b>			<b>2,252</b>	<b>32</b>	<b>580</b>	<b>179</b>	<b>309</b>	<b>1,018</b>	<b>133</b>	<b>1</b>	<b>-</b>
5141000 MISC STM-COMP AIR	STEX Steam O&M Expense	SG	854	12	220	68	117	386	51	0	-
<b>5141000 Total</b>			<b>854</b>	<b>12</b>	<b>220</b>	<b>68</b>	<b>117</b>	<b>386</b>	<b>51</b>	<b>0</b>	<b>-</b>
5142000 MISC STM PLT-CONSU	STEX Steam O&M Expense	SG	581	8	150	46	80	263	34	0	-
<b>5142000 Total</b>			<b>581</b>	<b>8</b>	<b>150</b>	<b>46</b>	<b>80</b>	<b>263</b>	<b>34</b>	<b>0</b>	<b>-</b>
5144000 MISC STM PLNT-LAB	STEX Steam O&M Expense	SG	406	6	104	32	56	183	24	0	-
<b>5144000 Total</b>			<b>406</b>	<b>6</b>	<b>104</b>	<b>32</b>	<b>56</b>	<b>183</b>	<b>24</b>	<b>0</b>	<b>-</b>
5145000 MAINT MISC-SM TOOL	STEX Steam O&M Expense	SG	1,153	16	297	92	158	521	68	0	-
<b>5145000 Total</b>			<b>1,153</b>	<b>16</b>	<b>297</b>	<b>92</b>	<b>158</b>	<b>521</b>	<b>68</b>	<b>0</b>	<b>-</b>
5146000 MAINT/PAGING SYS	STEX Steam O&M Expense	SG	179	3	46	14	25	81	11	0	-
<b>5146000 Total</b>			<b>179</b>	<b>3</b>	<b>46</b>	<b>14</b>	<b>25</b>	<b>81</b>	<b>11</b>	<b>0</b>	<b>-</b>
5147000 MAINT/PLANT EQUIP	STEX Steam O&M Expense	SG	1,271	18	327	101	174	574	75	0	-
<b>5147000 Total</b>			<b>1,271</b>	<b>18</b>	<b>327</b>	<b>101</b>	<b>174</b>	<b>574</b>	<b>75</b>	<b>0</b>	<b>-</b>
5148000 MAINT/PLT-VEHICLES	STEX Steam O&M Expense	SG	2,726	39	702	217	373	1,232	161	1	-
<b>5148000 Total</b>			<b>2,726</b>	<b>39</b>	<b>702</b>	<b>217</b>	<b>373</b>	<b>1,232</b>	<b>161</b>	<b>1</b>	<b>-</b>
5149000 MAINT MISC-OTHER	STEX Steam O&M Expense	SG	930	13	240	74	127	420	55	0	-
<b>5149000 Total</b>			<b>930</b>	<b>13</b>	<b>240</b>	<b>74</b>	<b>127</b>	<b>420</b>	<b>55</b>	<b>0</b>	<b>-</b>
5149500 MAINT STM PLT-ENV AM	STEX Steam O&M Expense	SG	2,851	41	734	227	391	1,289	169	1	-
<b>5149500 Total</b>			<b>2,851</b>	<b>41</b>	<b>734</b>	<b>227</b>	<b>391</b>	<b>1,289</b>	<b>169</b>	<b>1</b>	<b>-</b>
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-P	8,994	128	2,316	716	1,232	4,065	533	3	-
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-U	2,951	42	760	235	404	1,334	175	1	-
<b>5350000 Total</b>			<b>11,945</b>	<b>170</b>	<b>3,075</b>	<b>952</b>	<b>1,637</b>	<b>5,399</b>	<b>708</b>	<b>4</b>	<b>-</b>
5360000 WATER FOR POWER	HYEX Hydro O&M Expense	SG-P	342	5	88	27	47	155	20	0	-
<b>5360000 Total</b>			<b>342</b>	<b>5</b>	<b>88</b>	<b>27</b>	<b>47</b>	<b>155</b>	<b>20</b>	<b>0</b>	<b>-</b>
5370000 HYDRAULIC EXPENSES	HYEX Hydro O&M Expense	SG-P	2,835	40	730	226	388	1,282	168	1	-
<b>5370000 Total</b>			<b>2,835</b>	<b>40</b>	<b>730</b>	<b>226</b>	<b>388</b>	<b>1,282</b>	<b>168</b>	<b>1</b>	<b>-</b>
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-P	551	8	142	44	75	249	33	0	-
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-U	136	2	35	11	19	62	8	0	-
<b>5371000 Total</b>			<b>687</b>	<b>10</b>	<b>177</b>	<b>55</b>	<b>94</b>	<b>310</b>	<b>41</b>	<b>0</b>	<b>-</b>
5372000 HYDRO/HATCHERY EXP	HYEX Hydro O&M Expense	SG-P	110	2	28	9	15	50	7	0	-
<b>5372000 Total</b>			<b>110</b>	<b>2</b>	<b>28</b>	<b>9</b>	<b>15</b>	<b>50</b>	<b>7</b>	<b>0</b>	<b>-</b>
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-P	226	3	58	18	31	102	13	0	-
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-U	31	0	8	3	4	14	2	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5374000 Total</b>			<b>257</b>	<b>4</b>	<b>66</b>	<b>20</b>	<b>35</b>	<b>116</b>	<b>15</b>	<b>0</b>	<b>-</b>
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-P	521	7	134	42	71	236	31	0	-
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-U	135	2	35	11	19	61	8	0	-
<b>5379000 Total</b>			<b>656</b>	<b>9</b>	<b>169</b>	<b>52</b>	<b>90</b>	<b>297</b>	<b>39</b>	<b>0</b>	<b>-</b>
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-P	12,607	180	3,246	1,004	1,727	5,698	747	5	-
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-U	7,230	103	1,861	576	991	3,268	428	3	-
<b>5390000 Total</b>			<b>19,836</b>	<b>283</b>	<b>5,107</b>	<b>1,580</b>	<b>2,718</b>	<b>8,966</b>	<b>1,175</b>	<b>7</b>	<b>-</b>
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-P	1,971	28	507	157	270	891	117	1	-
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-U	(130)	(2)	(34)	(10)	(18)	(59)	(8)	(0)	-
<b>5400000 Total</b>			<b>1,841</b>	<b>26</b>	<b>474</b>	<b>147</b>	<b>252</b>	<b>832</b>	<b>109</b>	<b>1</b>	<b>-</b>
5410000 MNT SUPERV & ENG	HYEX Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5410000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-P	737	11	190	59	101	333	44	0	-
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-U	15	0	4	1	2	7	1	0	-
<b>5420000 Total</b>			<b>752</b>	<b>11</b>	<b>194</b>	<b>60</b>	<b>103</b>	<b>340</b>	<b>45</b>	<b>0</b>	<b>-</b>
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-P	937	13	241	75	128	423	55	0	-
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-U	318	5	82	25	44	144	19	0	-
<b>5430000 Total</b>			<b>1,255</b>	<b>18</b>	<b>323</b>	<b>100</b>	<b>172</b>	<b>567</b>	<b>74</b>	<b>0</b>	<b>-</b>
5440000 MAINT OF ELEC PLNT	HYEX Hydro O&M Expense	SG-U	108	2	28	9	15	49	6	0	-
<b>5440000 Total</b>			<b>108</b>	<b>2</b>	<b>28</b>	<b>9</b>	<b>15</b>	<b>49</b>	<b>6</b>	<b>0</b>	<b>-</b>
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-P	717	10	185	57	98	324	42	0	-
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-U	113	2	29	9	15	51	7	0	-
<b>5441000 Total</b>			<b>829</b>	<b>12</b>	<b>214</b>	<b>66</b>	<b>114</b>	<b>375</b>	<b>49</b>	<b>0</b>	<b>-</b>
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-P	667	10	172	53	91	302	40	0	-
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-U	93	1	24	7	13	42	5	0	-
<b>5442000 Total</b>			<b>760</b>	<b>11</b>	<b>196</b>	<b>61</b>	<b>104</b>	<b>343</b>	<b>45</b>	<b>0</b>	<b>-</b>
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	SG-P	12	0	3	1	2	5	1	0	-
<b>5450000 Total</b>			<b>12</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	SG-P	875	12	225	70	120	396	52	0	-
<b>5451000 Total</b>			<b>875</b>	<b>12</b>	<b>225</b>	<b>70</b>	<b>120</b>	<b>396</b>	<b>52</b>	<b>0</b>	<b>-</b>
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5454000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-P	594	8	153	47	81	269	35	0	-
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-U	478	7	123	38	65	216	28	0	-
<b>5455000 Total</b>			<b>1,072</b>	<b>15</b>	<b>276</b>	<b>85</b>	<b>147</b>	<b>484</b>	<b>63</b>	<b>0</b>	<b>-</b>
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG	(7,385)	(105)	(1,901)	(588)	(1,012)	(3,338)	(437)	(3)	-
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-P	1,498	21	386	119	205	677	89	1	-
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-U	450	6	116	36	62	203	27	0	-
<b>5459000 Total</b>			<b>(5,438)</b>	<b>(78)</b>	<b>(1,400)</b>	<b>(433)</b>	<b>(745)</b>	<b>(2,458)</b>	<b>(322)</b>	<b>(2)</b>	<b>-</b>
5459500 MAINT OF HYDRO PLT-E	HYEX Hydro O&M Expense	SG-P	208	3	54	17	28	94	12	0	-
<b>5459500 Total</b>			<b>208</b>	<b>3</b>	<b>54</b>	<b>17</b>	<b>28</b>	<b>94</b>	<b>12</b>	<b>0</b>	<b>-</b>
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	SG	470	7	121	37	64	213	28	0	-
<b>5460000 Total</b>			<b>470</b>	<b>7</b>	<b>121</b>	<b>37</b>	<b>64</b>	<b>213</b>	<b>28</b>	<b>0</b>	<b>-</b>
5471000 NATURAL GAS	NPCX Net Power Cost Expense	SE	562,162	8,068	139,025	42,626	86,993	249,915	35,312	222	-
<b>5471000 Total</b>			<b>562,162</b>	<b>8,068</b>	<b>139,025</b>	<b>42,626</b>	<b>86,993</b>	<b>249,915</b>	<b>35,312</b>	<b>222</b>	<b>-</b>
5480000 GENERATION EXP	OPEX Other Production O&M Expense	SG	21,751	310	5,600	1,733	2,980	9,831	1,288	8	-
<b>5480000 Total</b>			<b>21,751</b>	<b>310</b>	<b>5,600</b>	<b>1,733</b>	<b>2,980</b>	<b>9,831</b>	<b>1,288</b>	<b>8</b>	<b>-</b>
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	56	-	56	-	-	-	-	-	-
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	9,900	141	2,549	789	1,356	4,475	586	4	-
<b>5490000 Total</b>			<b>9,956</b>	<b>141</b>	<b>2,605</b>	<b>789</b>	<b>1,356</b>	<b>4,475</b>	<b>586</b>	<b>4</b>	<b>-</b>
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	376	-	376	-	-	-	-	-	-
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	10,834	155	2,789	863	1,484	4,897	642	4	-
<b>5500000 Total</b>			<b>11,209</b>	<b>155</b>	<b>3,165</b>	<b>863</b>	<b>1,484</b>	<b>4,897</b>	<b>642</b>	<b>4</b>	<b>-</b>
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	SG	3,017	43	777	240	413	1,364	179	1	-
<b>5520000 Total</b>			<b>3,017</b>	<b>43</b>	<b>777</b>	<b>240</b>	<b>413</b>	<b>1,364</b>	<b>179</b>	<b>1</b>	<b>-</b>
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	SG	24,419	348	6,287	1,945	3,346	11,037	1,446	9	-
<b>5530000 Total</b>			<b>24,419</b>	<b>348</b>	<b>6,287</b>	<b>1,945</b>	<b>3,346</b>	<b>11,037</b>	<b>1,446</b>	<b>9</b>	<b>-</b>
5540000 MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	SG	1,453	21	374	116	199	657	86	1	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5540000 Total</b>			<b>1,453</b>	<b>21</b>	<b>374</b>	<b>116</b>	<b>199</b>	<b>657</b>	<b>86</b>	<b>1</b>	<b>-</b>
5546000 MISC PLANT EQUIP	OPEX Other Production O&M Expense	SG	18	0	5	1	2	8	1	0	-
<b>5546000 Total</b>			<b>18</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5549500 MAINT OF OTH PWR PLT	OPEX Other Production O&M Expense	SG	2,115	30	545	168	290	956	125	1	-
<b>5549500 Total</b>			<b>2,115</b>	<b>30</b>	<b>545</b>	<b>168</b>	<b>290</b>	<b>956</b>	<b>125</b>	<b>1</b>	<b>-</b>
5550000 PURCHASED POWER	PSEX Power Supply Expense	SG	2,273	32	585	181	311	1,027	135	1	-
<b>5550000 Total</b>			<b>2,273</b>	<b>32</b>	<b>585</b>	<b>181</b>	<b>311</b>	<b>1,027</b>	<b>135</b>	<b>1</b>	<b>-</b>
5552400 RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	OTHER	7,615	-	-	-	-	-	-	-	7,615
<b>5552400 Total</b>			<b>7,615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,615</b>
5552500 OTH/INT/REC/DEL	NPCX Net Power Cost Expense	SE	69,729	1,001	17,244	5,287	10,790	30,999	4,380	28	-
<b>5552500 Total</b>			<b>69,729</b>	<b>1,001</b>	<b>17,244</b>	<b>5,287</b>	<b>10,790</b>	<b>30,999</b>	<b>4,380</b>	<b>28</b>	<b>-</b>
5552700 PURCH POWER-UT SITUS	NPCX Net Power Cost Expense	UT	13,678	-	-	-	-	13,678	-	-	-
<b>5552700 Total</b>			<b>13,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,678</b>	<b>-</b>	<b>-</b>	<b>-</b>
5552800 PURCH POWER-OR SITUS	NPCX Net Power Cost Expense	OR	46	-	46	-	-	-	-	-	-
<b>5552800 Total</b>			<b>46</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5555700 NPC Deferral Mchmsm	NPCX Net Power Cost Expense	OTHER	(386,487)	-	-	-	-	-	-	-	(386,487)
<b>5555700 Total</b>			<b>(386,487)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(386,487)</b>
5555900 Short-Term Firm Whls	NPCX Net Power Cost Expense	SG	698,507	9,964	179,839	55,644	95,701	315,724	41,375	260	-
<b>5555900 Total</b>			<b>698,507</b>	<b>9,964</b>	<b>179,839</b>	<b>55,644</b>	<b>95,701</b>	<b>315,724</b>	<b>41,375</b>	<b>260</b>	<b>-</b>
5556300 FIRM ENERGY PURCH	NPCX Net Power Cost Expense	SG	474,977	6,775	122,288	37,837	65,076	214,689	28,135	177	-
<b>5556300 Total</b>			<b>474,977</b>	<b>6,775</b>	<b>122,288</b>	<b>37,837</b>	<b>65,076</b>	<b>214,689</b>	<b>28,135</b>	<b>177</b>	<b>-</b>
5556400 FIRM DEMAND PURCH	NPCX Net Power Cost Expense	SG	36,724	524	9,455	2,925	5,031	16,599	2,175	14	-
<b>5556400 Total</b>			<b>36,724</b>	<b>524</b>	<b>9,455</b>	<b>2,925</b>	<b>5,031</b>	<b>16,599</b>	<b>2,175</b>	<b>14</b>	<b>-</b>
5556700 POST-MERG FIRM PUR	NPCX Net Power Cost Expense	SG	(43,990)	(627)	(11,326)	(3,504)	(6,027)	(19,883)	(2,606)	(16)	-
<b>5556700 Total</b>			<b>(43,990)</b>	<b>(627)</b>	<b>(11,326)</b>	<b>(3,504)</b>	<b>(6,027)</b>	<b>(19,883)</b>	<b>(2,606)</b>	<b>(16)</b>	<b>-</b>
5556710 EIM - FIRM PURCHASES	NPCX Net Power Cost Expense	SG	(272,492)	(3,887)	(70,156)	(21,707)	(37,334)	(123,166)	(16,141)	(101)	-
<b>5556710 Total</b>			<b>(272,492)</b>	<b>(3,887)</b>	<b>(70,156)</b>	<b>(21,707)</b>	<b>(37,334)</b>	<b>(123,166)</b>	<b>(16,141)</b>	<b>(101)</b>	<b>-</b>
5558000 PUR PWR-UNDR CAP LEA	NPCX Net Power Cost Expense	SG	746	11	192	59	102	337	44	0	-
<b>5558000 Total</b>			<b>746</b>	<b>11</b>	<b>192</b>	<b>59</b>	<b>102</b>	<b>337</b>	<b>44</b>	<b>0</b>	<b>-</b>
5560000 SYS CTRL & LD DISP	PSEX Power Supply Expense	SG	1,682	24	433	134	230	760	100	1	-
<b>5560000 Total</b>			<b>1,682</b>	<b>24</b>	<b>433</b>	<b>134</b>	<b>230</b>	<b>760</b>	<b>100</b>	<b>1</b>	<b>-</b>
5570000 OTHER EXPENSES	PSEX Power Supply Expense	SE	7	0	2	1	1	3	0	0	-
<b>5570000 Total</b>			<b>33,415</b>	<b>477</b>	<b>8,603</b>	<b>2,662</b>	<b>4,578</b>	<b>15,104</b>	<b>1,979</b>	<b>12</b>	<b>-</b>
5579000 OTH EXP-ST SITUS ACT	PSEX Power Supply Expense	IDU	3,602	-	-	-	-	-	3,602	-	-
<b>5579000 Total</b>			<b>7,168</b>	<b>-</b>	<b>7,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5579100 OTH EXP-LIQ DAMAGE	PSEX Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
<b>5579100 Total</b>			<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5600000 OPER SUPERV & ENG	TNEX Transmission O&M Expense	SG	10,932	156	2,814	871	1,498	4,941	648	4	-
<b>5600000 Total</b>			<b>10,932</b>	<b>156</b>	<b>2,814</b>	<b>871</b>	<b>1,498</b>	<b>4,941</b>	<b>648</b>	<b>4</b>	<b>-</b>
5612000 LD - MONITOR & OPER	TNEX Transmission O&M Expense	SG	7,448	106	1,918	593	1,020	3,367	441	3	-
<b>5612000 Total</b>			<b>7,448</b>	<b>106</b>	<b>1,918</b>	<b>593</b>	<b>1,020</b>	<b>3,367</b>	<b>441</b>	<b>3</b>	<b>-</b>
5614000 SCHED, SYS CTR & DSP	TNEX Transmission O&M Expense	SG	256	4	66	20	35	116	15	0	-
<b>5614000 Total</b>			<b>256</b>	<b>4</b>	<b>66</b>	<b>20</b>	<b>35</b>	<b>116</b>	<b>15</b>	<b>0</b>	<b>-</b>
5614010 EIM - SCHEDULING,SYS	TNEX Transmission O&M Expense	SG	628	9	162	50	86	284	37	0	-
<b>5614010 Total</b>			<b>628</b>	<b>9</b>	<b>162</b>	<b>50</b>	<b>86</b>	<b>284</b>	<b>37</b>	<b>0</b>	<b>-</b>
5615000 REL PLAN & STDS DEV	TNEX Transmission O&M Expense	SG	2,517	36	648	200	345	1,137	149	1	-
<b>5615000 Total</b>			<b>2,517</b>	<b>36</b>	<b>648</b>	<b>200</b>	<b>345</b>	<b>1,137</b>	<b>149</b>	<b>1</b>	<b>-</b>
5616000 TRANS SVC STUDIES	TNEX Transmission O&M Expense	SG	138	2	35	11	19	62	8	0	-
<b>5616000 Total</b>			<b>138</b>	<b>2</b>	<b>35</b>	<b>11</b>	<b>19</b>	<b>62</b>	<b>8</b>	<b>0</b>	<b>-</b>
5617000 GEN INTERCNCCT STUD	TNEX Transmission O&M Expense	SG	1,558	22	401	124	213	704	92	1	-
<b>5617000 Total</b>			<b>1,558</b>	<b>22</b>	<b>401</b>	<b>124</b>	<b>213</b>	<b>704</b>	<b>92</b>	<b>1</b>	<b>-</b>
5618000 REL PLN & STAND SVCS	TNEX Transmission O&M Expense	SG	5,576	80	1,436	444	764	2,520	330	2	-
<b>5618000 Total</b>			<b>5,576</b>	<b>80</b>	<b>1,436</b>	<b>444</b>	<b>764</b>	<b>2,520</b>	<b>330</b>	<b>2</b>	<b>-</b>
5620000 STATION EXP(TRANS)	TNEX Transmission O&M Expense	SG	3,905	56	1,005	311	535	1,765	231	1	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5620000 Total</b>			<b>3,905</b>	<b>56</b>	<b>1,005</b>	<b>311</b>	<b>535</b>	<b>1,765</b>	<b>231</b>	<b>1</b>	<b>-</b>
5630000 OVERHEAD LINE EXP	TNEX Transmission O&M Expense	SG	1,228	18	316	98	168	555	73	0	-
<b>5630000 Total</b>			<b>1,228</b>	<b>18</b>	<b>316</b>	<b>98</b>	<b>168</b>	<b>555</b>	<b>73</b>	<b>0</b>	<b>-</b>
5650000 TRNS ELEC BY OTHRS	NPCX Net Power Cost Expense	SG	34	0	9	3	5	16	2	0	-
<b>5650000 Total</b>			<b>34</b>	<b>0</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>-</b>
5650010 EIM - TRANSM OF ELEC	NPCX Net Power Cost Expense	SG	2,635	38	678	210	361	1,191	156	1	-
<b>5650010 Total</b>			<b>2,635</b>	<b>38</b>	<b>678</b>	<b>210</b>	<b>361</b>	<b>1,191</b>	<b>156</b>	<b>1</b>	<b>-</b>
5651000 S/T FIRM WHEELING	NPCX Net Power Cost Expense	SG	11,691	167	3,010	931	1,602	5,284	693	4	-
<b>5651000 Total</b>			<b>11,691</b>	<b>167</b>	<b>3,010</b>	<b>931</b>	<b>1,602</b>	<b>5,284</b>	<b>693</b>	<b>4</b>	<b>-</b>
5652500 NON-FIRM WHEEL EXP	NPCX Net Power Cost Expense	SE	23,030	331	5,695	1,746	3,564	10,238	1,447	9	-
<b>5652500 Total</b>			<b>23,030</b>	<b>331</b>	<b>5,695</b>	<b>1,746</b>	<b>3,564</b>	<b>10,238</b>	<b>1,447</b>	<b>9</b>	<b>-</b>
5654600 POST-MRG WHEEL EXP	NPCX Net Power Cost Expense	SG	125,844	1,795	32,400	10,025	17,242	56,881	7,454	47	-
<b>5654600 Total</b>			<b>125,844</b>	<b>1,795</b>	<b>32,400</b>	<b>10,025</b>	<b>17,242</b>	<b>56,881</b>	<b>7,454</b>	<b>47</b>	<b>-</b>
5660000 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	3,619	52	932	288	496	1,636	214	1	-
<b>5660000 Total</b>			<b>3,619</b>	<b>52</b>	<b>932</b>	<b>288</b>	<b>496</b>	<b>1,636</b>	<b>214</b>	<b>1</b>	<b>-</b>
5660010 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	0	0	0	0	0	0	0	0	-
<b>5660010 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5670000 RENTS-TRANSMISSION	TNEX Transmission O&M Expense	SG	2,596	37	668	207	356	1,173	154	1	-
<b>5670000 Total</b>			<b>2,596</b>	<b>37</b>	<b>668</b>	<b>207</b>	<b>356</b>	<b>1,173</b>	<b>154</b>	<b>1</b>	<b>-</b>
5680000 MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	1,214	17	313	97	166	549	72	0	-
<b>5680000 Total</b>			<b>1,214</b>	<b>17</b>	<b>313</b>	<b>97</b>	<b>166</b>	<b>549</b>	<b>72</b>	<b>0</b>	<b>-</b>
5690000 MAINT OF STRUCTURE	TNEX Transmission O&M Expense	SG	90	1	23	7	12	41	5	0	-
<b>5690000 Total</b>			<b>90</b>	<b>1</b>	<b>23</b>	<b>7</b>	<b>12</b>	<b>41</b>	<b>5</b>	<b>0</b>	<b>-</b>
5691000 MAINT-COMP HW TRANS	TNEX Transmission O&M Expense	SG	24	0	6	2	3	11	1	0	-
<b>5691000 Total</b>			<b>24</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>-</b>
5692000 MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	133	2	34	11	18	60	8	0	-
<b>5692000 Total</b>			<b>133</b>	<b>2</b>	<b>34</b>	<b>11</b>	<b>18</b>	<b>60</b>	<b>8</b>	<b>0</b>	<b>-</b>
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	5,920	84	1,524	472	811	2,676	351	2	-
<b>5693000 Total</b>			<b>5,920</b>	<b>84</b>	<b>1,524</b>	<b>472</b>	<b>811</b>	<b>2,676</b>	<b>351</b>	<b>2</b>	<b>-</b>
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	13,778	197	3,547	1,098	1,888	6,228	816	5	-
<b>5700000 Total</b>			<b>13,778</b>	<b>197</b>	<b>3,547</b>	<b>1,098</b>	<b>1,888</b>	<b>6,228</b>	<b>816</b>	<b>5</b>	<b>-</b>
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	SG	14,478	207	3,728	1,153	1,984	6,544	858	5	-
<b>5710000 Total</b>			<b>14,478</b>	<b>207</b>	<b>3,728</b>	<b>1,153</b>	<b>1,984</b>	<b>6,544</b>	<b>858</b>	<b>5</b>	<b>-</b>
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	SG	140	2	36	11	19	63	8	0	-
<b>5720000 Total</b>			<b>140</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>19</b>	<b>63</b>	<b>8</b>	<b>0</b>	<b>-</b>
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	SG	121	2	31	10	17	54	7	0	-
<b>5730000 Total</b>			<b>121</b>	<b>2</b>	<b>31</b>	<b>10</b>	<b>17</b>	<b>54</b>	<b>7</b>	<b>0</b>	<b>-</b>
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	CA	736	736	-	-	-	-	-	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	IDU	167	-	-	-	-	-	167	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	OR	387	-	387	-	-	-	-	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	13,321	449	3,622	831	1,333	6,411	675	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	UT	256	-	-	-	-	256	-	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WA	144	-	-	144	-	-	-	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYP	134	-	-	-	134	-	-	-	-
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYU	17	-	-	-	17	-	-	-	-
<b>5800000 Total</b>			<b>15,162</b>	<b>1,185</b>	<b>4,009</b>	<b>975</b>	<b>1,484</b>	<b>6,667</b>	<b>842</b>	<b>-</b>	<b>-</b>
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	SNPD	15,292	516	4,157	954	1,530	7,359	775	-	-
<b>5810000 Total</b>			<b>15,292</b>	<b>516</b>	<b>4,157</b>	<b>954</b>	<b>1,530</b>	<b>7,359</b>	<b>775</b>	<b>-</b>	<b>-</b>
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	CA	55	55	-	-	-	-	-	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	IDU	302	-	-	-	-	-	302	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	OR	1,240	-	1,240	-	-	-	-	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	SNPD	2	0	1	0	0	1	0	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	UT	2,127	-	-	-	-	2,127	-	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WA	319	-	-	319	-	-	-	-	-
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYP	790	-	-	-	790	-	-	-	-
<b>5820000 Total</b>			<b>4,835</b>	<b>55</b>	<b>1,241</b>	<b>319</b>	<b>790</b>	<b>2,128</b>	<b>302</b>	<b>-</b>	<b>-</b>
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	317	317	-	-	-	-	-	-	-
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	490	-	-	-	-	-	490	-	-





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,744	-	1,744	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	5,850	-	-	-	5,850	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	419	-	-	419	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	900	-	-	-	900	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	71	-	-	-	71	-	-
<b>5830000</b>	<b>Total</b>				<b>9,791</b>	<b>317</b>	<b>1,744</b>	<b>419</b>	<b>971</b>	<b>5,850</b>	<b>490</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	279	9	76	17	28	134	14
<b>5850000</b>	<b>Total</b>				<b>279</b>	<b>9</b>	<b>76</b>	<b>17</b>	<b>28</b>	<b>134</b>	<b>14</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	119	119	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	97	-	-	-	-	97	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,394	-	1,394	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	598	-	-	-	598	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	219	-	-	219	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	274	-	-	-	274	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	61	-	-	-	61	-	-
<b>5860000</b>	<b>Total</b>				<b>2,762</b>	<b>119</b>	<b>1,394</b>	<b>219</b>	<b>335</b>	<b>598</b>	<b>97</b>
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	495	495	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,043	-	-	-	-	1,043	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,998	-	6,998	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	8,190	-	-	-	8,190	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,457	-	-	1,457	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,543	-	-	-	1,543	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	126	-	-	-	126	-	-
<b>5870000</b>	<b>Total</b>				<b>19,852</b>	<b>495</b>	<b>6,998</b>	<b>1,457</b>	<b>1,670</b>	<b>8,190</b>	<b>1,043</b>
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(8)	(8)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	160	-	-	-	-	160	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(303)	-	(303)	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	308	10	84	19	31	148	16
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	759	-	-	-	759	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(23)	-	-	(23)	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	209	-	-	-	209	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(70)	-	-	-	(70)	-	-
<b>5880000</b>	<b>Total</b>				<b>1,032</b>	<b>3</b>	<b>(219)</b>	<b>(4)</b>	<b>171</b>	<b>907</b>	<b>175</b>
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	36	36	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	41	-	-	-	-	41	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,921	-	1,921	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	53	2	14	3	5	26	3
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	626	-	-	-	626	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	137	-	-	137	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	379	-	-	-	379	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	15	-	-	-	15	-	-
<b>5890000</b>	<b>Total</b>				<b>3,208</b>	<b>38</b>	<b>1,935</b>	<b>140</b>	<b>399</b>	<b>652</b>	<b>44</b>
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	121	121	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	107	-	-	-	-	107	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	965	-	965	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,832	95	770	177	283	1,363	144
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	(4,690)	-	-	-	-	(4,690)	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	210	-	-	210	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	335	-	-	-	335	-	-
<b>5900000</b>	<b>Total</b>				<b>(120)</b>	<b>217</b>	<b>1,735</b>	<b>387</b>	<b>619</b>	<b>(3,327)</b>	<b>250</b>
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	33	33	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	126	-	-	-	-	126	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	567	-	567	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	83	3	23	5	8	40	4
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	825	-	-	-	-	825	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	125	-	-	125	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	184	-	-	-	184	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	88	-	-	-	88	-	-
<b>5910000</b>	<b>Total</b>				<b>2,032</b>	<b>36</b>	<b>590</b>	<b>130</b>	<b>280</b>	<b>866</b>	<b>130</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	331	331	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	587	-	-	-	587	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,414	-	3,414	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	716	24	195	45	72	345	36
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,216	-	-	-	2,216	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	674	-	-	674	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	944	-	-	-	944	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(9)	-	-	-	(9)	-	-
<b>5920000</b>	<b>Total</b>				<b>8,874</b>	<b>356</b>	<b>3,609</b>	<b>719</b>	<b>1,007</b>	<b>2,561</b>	<b>623</b>
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	12,645	12,645	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,979	-	-	-	-	3,979	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	33,446	-	33,446	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,910	98	791	182	291	1,401	148
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	32,568	-	-	-	32,568	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	7,131	-	-	7,131	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,591	-	-	-	5,591	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,018	-	-	-	1,018	-	-
<b>5930000</b>	<b>Total</b>				<b>99,289</b>	<b>12,744</b>	<b>34,237</b>	<b>7,312</b>	<b>6,900</b>	<b>33,969</b>	<b>4,127</b>
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(182)	(182)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	40	-	-	-	-	40	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(1,073)	-	(1,073)	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	320	-	-	-	320	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(219)	-	-	(219)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	49	-	-	-	49	-	-
<b>5931000</b>	<b>Total</b>				<b>(1,066)</b>	<b>(182)</b>	<b>(1,073)</b>	<b>(219)</b>	<b>49</b>	<b>320</b>	<b>40</b>
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	648	648	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,005	-	-	-	-	1,005	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	8,477	-	8,477	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	5	0	1	0	1	3	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	21,853	-	-	-	-	21,853	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,895	-	-	1,895	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,751	-	-	-	1,751	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	253	-	-	-	253	-	-
<b>5940000</b>	<b>Total</b>				<b>35,887</b>	<b>649</b>	<b>8,478</b>	<b>1,895</b>	<b>2,005</b>	<b>21,856</b>	<b>1,005</b>
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	964	32	262	60	96	464	49
<b>5950000</b>	<b>Total</b>				<b>964</b>	<b>32</b>	<b>262</b>	<b>60</b>	<b>96</b>	<b>464</b>	<b>49</b>
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	72	72	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	56	-	-	-	-	56	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	743	-	743	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,054	-	-	-	-	1,054	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	65	-	-	65	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	366	-	-	-	366	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	96	-	-	-	96	-	-
<b>5960000</b>	<b>Total</b>				<b>2,451</b>	<b>72</b>	<b>743</b>	<b>65</b>	<b>462</b>	<b>1,054</b>	<b>56</b>
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	18	18	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	47	-	-	-	-	47	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	186	-	186	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(1)	(0)	(0)	(0)	(0)	(1)	(0)
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	313	-	-	-	-	313	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	21	-	-	21	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	25	-	-	-	25	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	8	-	-	-	8	-	-
<b>5970000</b>	<b>Total</b>				<b>617</b>	<b>18</b>	<b>186</b>	<b>21</b>	<b>33</b>	<b>313</b>	<b>47</b>
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	53	53	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	29	-	-	-	-	29	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	351	-	351	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	848	29	230	53	85	408	43
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	529	-	-	-	-	529	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	110	-	-	110	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5980000	MNT MISC DIST PLNT	DNEX	227	-	-	-	227	-	-	-	-
<b>5980000 Total</b>			<b>2,146</b>	<b>82</b>	<b>581</b>	<b>163</b>	<b>311</b>	<b>937</b>	<b>72</b>	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	2,692	91	732	168	269	1,296	136	-	-
<b>5989500 Total</b>			<b>2,692</b>	<b>91</b>	<b>732</b>	<b>168</b>	<b>269</b>	<b>1,296</b>	<b>136</b>	-	-
9010000	SUPRV (CUST ACCT)	CAEX	2,853	65	885	191	203	1,388	121	-	-
9010000	SUPRV (CUST ACCT)	CAEX	1	-	-	-	1	-	-	-	-
<b>9010000 Total</b>			<b>2,854</b>	<b>65</b>	<b>885</b>	<b>191</b>	<b>204</b>	<b>1,388</b>	<b>121</b>	-	-
9020000	METER READING EXP	CAEX	432	432	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	566	13	176	38	40	275	24	-	-
9020000	METER READING EXP	CAEX	1,542	-	-	-	-	-	1,542	-	-
9020000	METER READING EXP	CAEX	2,018	-	2,018	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	6,410	-	-	-	-	6,410	-	-	-
9020000	METER READING EXP	CAEX	1,149	-	-	1,149	-	-	-	-	-
9020000	METER READING EXP	CAEX	1,119	-	-	-	1,119	-	-	-	-
9020000	METER READING EXP	CAEX	276	-	-	-	276	-	-	-	-
<b>9020000 Total</b>			<b>13,511</b>	<b>445</b>	<b>2,194</b>	<b>1,187</b>	<b>1,435</b>	<b>6,685</b>	<b>1,565</b>	-	-
9030000	CUST RCRD/COLL EXP	CAEX	1,302	30	404	87	93	633	55	-	-
<b>9030000 Total</b>			<b>1,302</b>	<b>30</b>	<b>404</b>	<b>87</b>	<b>93</b>	<b>633</b>	<b>55</b>	-	-
9031000	CUST RCRD/CUST SYS	CAEX	2,312	53	717	155	165	1,125	98	-	-
<b>9031000 Total</b>			<b>2,312</b>	<b>53</b>	<b>717</b>	<b>155</b>	<b>165</b>	<b>1,125</b>	<b>98</b>	-	-
9032000	CUST ACCTG/BILL	CAEX	9,688	221	3,006	650	690	4,713	409	-	-
9032000	CUST ACCTG/BILL	CAEX	1	-	1	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	0	-	-	-	-	0	-	-	-
<b>9032000 Total</b>			<b>9,689</b>	<b>221</b>	<b>3,006</b>	<b>650</b>	<b>690</b>	<b>4,713</b>	<b>409</b>	-	-
9033000	CUST ACCTG/COLL	CAEX	31	31	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	14,491	330	4,496	972	1,031	7,049	612	-	-
9033000	CUST ACCTG/COLL	CAEX	173	-	-	-	-	-	173	-	-
9033000	CUST ACCTG/COLL	CAEX	689	-	689	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	1,161	-	-	-	-	1,161	-	-	-
9033000	CUST ACCTG/COLL	CAEX	156	-	-	156	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	343	-	-	-	343	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	35	-	-	-	35	-	-	-	-
<b>9033000 Total</b>			<b>17,078</b>	<b>361</b>	<b>5,185</b>	<b>1,127</b>	<b>1,409</b>	<b>8,210</b>	<b>785</b>	-	-
9035000	CUST ACCTG/REQ	CAEX	13	13	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	18	-	-	-	-	-	18	-	-
9035000	CUST ACCTG/REQ	CAEX	58	-	58	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	69	-	-	-	-	69	-	-	-
9035000	CUST ACCTG/REQ	CAEX	17	-	-	17	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	12	-	-	-	12	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	6	-	-	-	6	-	-	-	-
<b>9035000 Total</b>			<b>193</b>	<b>13</b>	<b>58</b>	<b>17</b>	<b>18</b>	<b>69</b>	<b>18</b>	-	-
9036000	CUST ACCTG/COMMON	CAEX	9,892	225	3,069	663	704	4,812	418	-	-
9036000	CUST ACCTG/COMMON	CAEX	13	-	13	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	439	-	-	439	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	(1)	-	(1)	-	-	-	-	-	-
<b>9036000 Total</b>			<b>10,342</b>	<b>225</b>	<b>3,081</b>	<b>1,102</b>	<b>704</b>	<b>4,812</b>	<b>418</b>	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	411	411	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	(838)	(19)	(260)	(56)	(60)	(408)	(35)	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	312	-	-	-	-	-	312	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	7,955	-	7,955	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	6,375	-	-	-	-	6,375	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	2,437	-	-	2,437	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	1,075	-	-	-	1,075	-	-	-	-
<b>9040000 Total</b>			<b>17,728</b>	<b>392</b>	<b>7,695</b>	<b>2,381</b>	<b>1,016</b>	<b>5,967</b>	<b>277</b>	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	(3)	(3)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	(44)	-	(44)	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	15	-	-	-	-	15	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WA	1	-	-	1	-	-	-	-	-
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WYP	5	-	-	-	5	-	-	-	-
<b>9042000 Total</b>			<b>(26)</b>	<b>(3)</b>	<b>(44)</b>	<b>1</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>-</b>	<b>-</b>
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	0	0	0	0	0	0	0	-	-
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9050000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	2	0	0	0	0	1	0	-	-
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	2	0	0	0	0	1	0	-	-
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	OR	2	-	2	-	-	-	-	-	-
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	UT	2	-	-	-	-	2	-	-	-
<b>9070000 Total</b>			<b>9</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>-</b>	<b>-</b>
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CN	872	20	271	58	62	424	37	-	-
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	OTHER	2,089	-	-	-	-	-	-	-	2,089
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	UT	280	-	-	-	-	280	-	-	-
<b>9080000 Total</b>			<b>3,242</b>	<b>20</b>	<b>271</b>	<b>58</b>	<b>62</b>	<b>704</b>	<b>37</b>	<b>-</b>	<b>2,089</b>
9084000 DSM DIRECT	CSEX Customer Service Expense	CA	11	11	-	-	-	-	-	-	-
9084000 DSM DIRECT	CSEX Customer Service Expense	CN	1,902	43	590	128	135	925	80	-	-
9084000 DSM DIRECT	CSEX Customer Service Expense	OTHER	100	-	-	-	-	-	-	-	100
9084000 DSM DIRECT	CSEX Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9084000 DSM DIRECT	CSEX Customer Service Expense	WA	21	-	-	21	-	-	-	-	-
9084000 DSM DIRECT	CSEX Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9084000 Total</b>			<b>2,037</b>	<b>55</b>	<b>590</b>	<b>149</b>	<b>137</b>	<b>925</b>	<b>80</b>	<b>-</b>	<b>100</b>
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	113,709	-	-	-	-	-	-	-	113,709
<b>9085100 Total</b>			<b>113,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,709</b>
9086000 CUST SERV	CSEX Customer Service Expense	CN	160	4	50	11	11	78	7	-	-
9086000 CUST SERV	CSEX Customer Service Expense	IDU	18	-	-	-	-	-	18	-	-
9086000 CUST SERV	CSEX Customer Service Expense	OR	2,325	-	2,325	-	-	-	-	-	-
9086000 CUST SERV	CSEX Customer Service Expense	UT	2,964	-	-	-	-	2,964	-	-	-
9086000 CUST SERV	CSEX Customer Service Expense	WA	168	-	-	168	-	-	-	-	-
9086000 CUST SERV	CSEX Customer Service Expense	WYP	1,026	-	-	-	1,026	-	-	-	-
<b>9086000 Total</b>			<b>6,661</b>	<b>4</b>	<b>2,375</b>	<b>179</b>	<b>1,038</b>	<b>3,042</b>	<b>25</b>	<b>-</b>	<b>-</b>
9089300 ENERGY STORAGE	CSEX Customer Service Expense	OTHER	373	-	-	-	-	-	-	-	373
<b>9089300 Total</b>			<b>373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373</b>
9089500 BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	6,512	-	-	-	-	-	-	-	6,512
<b>9089500 Total</b>			<b>6,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,512</b>
9089600 SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	4,864	-	-	-	-	-	-	-	4,864
<b>9089600 Total</b>			<b>4,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,864</b>
9089700 SUBSCRIBER SOLAR	CSEX Customer Service Expense	UT	162	-	-	-	-	162	-	-	-
<b>9089700 Total</b>			<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>
9089800 COMMUNITY SOLAR	CSEX Customer Service Expense	OTHER	469	-	-	-	-	-	-	-	469
<b>9089800 Total</b>			<b>469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>469</b>
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	108	108	-	-	-	-	-	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	2,845	65	883	191	203	1,384	120	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	118	-	-	-	-	-	118	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	501	-	501	-	-	-	-	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	462	-	-	-	-	462	-	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	172	-	-	172	-	-	-	-	-
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	187	-	-	-	187	-	-	-	-
<b>9090000 Total</b>			<b>4,394</b>	<b>173</b>	<b>1,384</b>	<b>363</b>	<b>389</b>	<b>1,846</b>	<b>238</b>	<b>-</b>	<b>-</b>
9100000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	4	0	1	0	0	2	0	-	-
<b>9100000 Total</b>			<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>-</b>
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	282	-	282	-	-	-	-	-	-
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	74,294	1,582	20,118	5,764	9,582	32,964	4,265	20	-
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9200000 Total</b>			<b>74,576</b>	<b>1,582</b>	<b>20,399</b>	<b>5,764</b>	<b>9,582</b>	<b>32,964</b>	<b>4,265</b>	<b>20</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	4	4	-	-	-	-	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	92	2	28	6	7	45	4	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	115	-	115	-	-	-	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	15,951	340	4,319	1,238	2,057	7,077	916	4	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	106	-	-	-	-	106	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	5	-	-	5	-	-	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	5	-	-	-	5	-	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	2	-	-	-	2	-	-	-	-
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	3	0	1	0	0	1	0	0	-
<b>9210000 Total</b>			<b>16,284</b>	<b>346</b>	<b>4,463</b>	<b>1,249</b>	<b>2,071</b>	<b>7,229</b>	<b>921</b>	<b>4</b>	<b>-</b>
9220000 A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	(42,850)	(913)	(11,603)	(3,325)	(5,526)	(19,012)	(2,460)	(11)	-
<b>9220000 Total</b>			<b>(42,850)</b>	<b>(913)</b>	<b>(11,603)</b>	<b>(3,325)</b>	<b>(5,526)</b>	<b>(19,012)</b>	<b>(2,460)</b>	<b>(11)</b>	<b>-</b>
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	57	57	-	-	-	-	-	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	2,636	-	2,636	-	-	-	-	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	15,504	330	4,198	1,203	2,000	6,879	890	4	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	1,030	-	-	-	-	1,030	-	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYP	1	-	-	-	1	-	-	-	-
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYU	592	-	-	-	592	-	-	-	-
<b>9230000 Total</b>			<b>19,820</b>	<b>388</b>	<b>6,834</b>	<b>1,203</b>	<b>2,592</b>	<b>7,909</b>	<b>890</b>	<b>4</b>	<b>-</b>
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	OR	21	-	21	-	-	-	-	-	-
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	SO	21,261	453	5,757	1,650	2,742	9,433	1,220	6	-
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	UT	11	-	-	-	-	11	-	-	-
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	WYP	4	-	-	-	4	-	-	-	-
<b>9239990 Total</b>			<b>21,296</b>	<b>451</b>	<b>5,778</b>	<b>1,650</b>	<b>2,746</b>	<b>9,444</b>	<b>1,222</b>	<b>6</b>	<b>-</b>
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	OR	8,603	-	8,603	-	-	-	-	-	-
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
<b>9241000 Total</b>			<b>12,223</b>	<b>1,989</b>	<b>8,603</b>	<b>1,145</b>	<b>13</b>	<b>474</b>	<b>-</b>	<b>-</b>	<b>-</b>
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	CA	335	335	-	-	-	-	-	-	-
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	OR	(339)	-	(339)	-	-	-	-	-	-
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	WA	(101)	-	-	(101)	-	-	-	-	-
<b>9242000 Total</b>			<b>(105)</b>	<b>335</b>	<b>(339)</b>	<b>(101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9243000 PROP INS - PREMIUMS	AGEX Administrative & General Expense	SO	4,518	96	1,223	351	583	2,005	259	1	-
<b>9243000 Total</b>			<b>4,518</b>	<b>96</b>	<b>1,223</b>	<b>351</b>	<b>583</b>	<b>2,005</b>	<b>259</b>	<b>1</b>	<b>-</b>
9250000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	102,110	2,175	27,650	7,923	13,169	45,305	5,862	27	-
<b>9250000 Total</b>			<b>102,110</b>	<b>2,175</b>	<b>27,650</b>	<b>7,923</b>	<b>13,169</b>	<b>45,305</b>	<b>5,862</b>	<b>27</b>	<b>-</b>
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	OR	(9,262)	-	(9,262)	-	-	-	-	-	-
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	9,262	197	2,508	719	1,195	4,110	532	2	-
<b>9251000 Total</b>			<b>-</b>	<b>197</b>	<b>(6,754)</b>	<b>719</b>	<b>1,195</b>	<b>4,110</b>	<b>532</b>	<b>2</b>	<b>-</b>
9261200 PEN EXP-OTH NBC	AGEX Administrative & General Expense	SO	23,323	497	6,316	1,810	3,008	10,349	1,339	6	-
<b>9261200 Total</b>			<b>23,323</b>	<b>497</b>	<b>6,316</b>	<b>1,810</b>	<b>3,008</b>	<b>10,349</b>	<b>1,339</b>	<b>6</b>	<b>-</b>
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	CA	(495)	(495)	-	-	-	-	-	-	-
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	OR	(6,661)	-	(6,661)	-	-	-	-	-	-
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	UT	(5,495)	-	-	-	-	(5,495)	-	-	-
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	WA	(1,768)	-	-	(1,768)	-	-	-	-	-
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	WYP	(3,089)	-	-	-	(3,089)	-	-	-	-
<b>9261500 Total</b>			<b>(17,515)</b>	<b>(495)</b>	<b>(6,663)</b>	<b>(1,768)</b>	<b>(3,090)</b>	<b>(5,498)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
9262200 POSTRET EXP-OTH NBC	AGEX Administrative & General Expense	SO	(2,142)	(46)	(580)	(166)	(276)	(950)	(123)	(1)	-
<b>9262200 Total</b>			<b>(2,142)</b>	<b>(46)</b>	<b>(580)</b>	<b>(166)</b>	<b>(276)</b>	<b>(950)</b>	<b>(123)</b>	<b>(1)</b>	<b>-</b>
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	IDU	174	-	-	-	-	-	174	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	742	-	742	-	-	-	-
<b>9262500 Total</b>					<b>915</b>	-	<b>742</b>	-	-	<b>174</b>	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,746	58	744	213	354	1,219	158
<b>9263200 Total</b>					<b>2,746</b>	<b>58</b>	<b>744</b>	<b>213</b>	<b>354</b>	<b>1,219</b>	<b>158</b>
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,723	143	1,820	522	867	2,983	386
<b>9269100 Total</b>					<b>6,723</b>	<b>143</b>	<b>1,820</b>	<b>522</b>	<b>867</b>	<b>2,983</b>	<b>386</b>
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	(281)	(6)	(76)	(22)	(36)	(125)	(16)
<b>9269200 Total</b>					<b>(281)</b>	<b>(6)</b>	<b>(76)</b>	<b>(22)</b>	<b>(36)</b>	<b>(125)</b>	<b>(16)</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,839	1,338	17,016	4,876	8,104	27,881	3,607
<b>9269400 Total</b>					<b>62,839</b>	<b>1,338</b>	<b>17,016</b>	<b>4,876</b>	<b>8,104</b>	<b>27,881</b>	<b>3,607</b>
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	43,095	918	11,669	3,344	5,558	19,121	2,474
<b>9269500 Total</b>					<b>43,095</b>	<b>918</b>	<b>11,669</b>	<b>3,344</b>	<b>5,558</b>	<b>19,121</b>	<b>2,474</b>
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,206	111	1,410	404	671	2,310	299
<b>9269600 Total</b>					<b>5,206</b>	<b>111</b>	<b>1,410</b>	<b>404</b>	<b>671</b>	<b>2,310</b>	<b>299</b>
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,803	124	1,571	450	748	2,575	333
<b>9269700 Total</b>					<b>5,803</b>	<b>124</b>	<b>1,571</b>	<b>450</b>	<b>748</b>	<b>2,575</b>	<b>333</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	873	873	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	15	-	-	-	-	15	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,614	-	1,614	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,630	35	441	126	210	723	94
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	116	-	-	-	116	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	251	-	-	251	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	227	-	-	-	227	-	-
<b>9280000 Total</b>					<b>4,727</b>	<b>908</b>	<b>2,055</b>	<b>378</b>	<b>438</b>	<b>839</b>	<b>109</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	68	68	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	578	-	-	-	-	578	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,806	-	4,806	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,854	-	-	-	6,854	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,160	-	-	1,160	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,726	-	-	-	1,726	-	-
<b>9282000 Total</b>					<b>15,192</b>	<b>68</b>	<b>4,806</b>	<b>1,160</b>	<b>1,726</b>	<b>6,854</b>	<b>578</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	6,248	89	1,609	498	856	2,824	370
<b>9283000 Total</b>					<b>6,248</b>	<b>89</b>	<b>1,609</b>	<b>498</b>	<b>856</b>	<b>2,824</b>	<b>370</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(9,459)	(201)	(2,561)	(734)	(1,220)	(4,197)	(543)
<b>9290000 Total</b>					<b>(9,459)</b>	<b>(201)</b>	<b>(2,561)</b>	<b>(734)</b>	<b>(1,220)</b>	<b>(4,197)</b>	<b>(543)</b>
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,723)	(143)	(1,820)	(522)	(867)	(2,983)	(386)
<b>9299100 Total</b>					<b>(6,723)</b>	<b>(143)</b>	<b>(1,820)</b>	<b>(522)</b>	<b>(867)</b>	<b>(2,983)</b>	<b>(386)</b>
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	281	6	76	22	36	125	16
<b>9299200 Total</b>					<b>281</b>	<b>6</b>	<b>76</b>	<b>22</b>	<b>36</b>	<b>125</b>	<b>16</b>
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,839)	(1,338)	(17,016)	(4,876)	(8,104)	(27,881)	(3,607)
<b>9299400 Total</b>					<b>(62,839)</b>	<b>(1,338)</b>	<b>(17,016)</b>	<b>(4,876)</b>	<b>(8,104)</b>	<b>(27,881)</b>	<b>(3,607)</b>
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(43,095)	(918)	(11,669)	(3,344)	(5,558)	(19,121)	(2,474)
<b>9299500 Total</b>					<b>(43,095)</b>	<b>(918)</b>	<b>(11,669)</b>	<b>(3,344)</b>	<b>(5,558)</b>	<b>(19,121)</b>	<b>(2,474)</b>
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,206)	(111)	(1,410)	(404)	(671)	(2,310)	(299)
<b>9299600 Total</b>					<b>(5,206)</b>	<b>(111)</b>	<b>(1,410)</b>	<b>(404)</b>	<b>(671)</b>	<b>(2,310)</b>	<b>(299)</b>
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,803)	(124)	(1,571)	(450)	(748)	(2,575)	(333)
<b>9299700 Total</b>					<b>(5,803)</b>	<b>(124)</b>	<b>(1,571)</b>	<b>(450)</b>	<b>(748)</b>	<b>(2,575)</b>	<b>(333)</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	16	0	4	1	2	7	1
<b>9301000 Total</b>					<b>16</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	1	-	1	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,296	49	622	178	296	1,019	132
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	56	-	-	-	56	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	87	-	-	-	87	-	-
<b>9302000 Total</b>					<b>2,440</b>	<b>50</b>	<b>622</b>	<b>178</b>	<b>383</b>	<b>1,075</b>	<b>132</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	67	67	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	306	-	306	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000 RENTS (A&G)	AGEX Administrative & General Expense	SO	(682)	(15)	(185)	(53)	(88)	(302)	(39)	(0)	-
9310000 RENTS (A&G)	AGEX Administrative & General Expense	UT	2	-	-	-	-	2	-	-	-
9310000 RENTS (A&G)	AGEX Administrative & General Expense	WA	21	-	-	21	-	-	-	-	-
9310000 RENTS (A&G)	AGEX Administrative & General Expense	WYP	7	-	-	-	7	-	-	-	-
<b>9310000 Total</b>			<b>(278)</b>	<b>53</b>	<b>121</b>	<b>(32)</b>	<b>(81)</b>	<b>(300)</b>	<b>(39)</b>	<b>(0)</b>	<b>-</b>
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	CA	125	125	-	-	-	-	-	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	CN	53	1	17	4	4	26	2	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	OR	214	-	214	-	-	-	-	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	SO	25,454	542	6,893	1,975	3,283	11,294	1,461	7	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	UT	68	-	-	-	-	68	-	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WA	118	-	-	118	-	-	-	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYP	5	-	-	-	5	-	-	-	-
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYU	1	-	-	-	1	-	-	-	-
<b>9350000 Total</b>			<b>26,039</b>	<b>668</b>	<b>7,123</b>	<b>2,096</b>	<b>3,293</b>	<b>11,388</b>	<b>1,464</b>	<b>7</b>	<b>-</b>
9359500 MAINT GEN PLT-ENV AM	AGEX Administrative & General Expense	SO	36	1	10	3	5	16	2	0	-
<b>9359500 Total</b>			<b>36</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>			<b>3,226,137</b>	<b>68,332</b>	<b>904,539</b>	<b>267,114</b>	<b>476,453</b>	<b>1,550,913</b>	<b>208,375</b>	<b>1,166</b>	<b>(250,755)</b>

# **B3. DEPRECIATION EXPENSE**





**Depreciation Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	711	10	183	57	97	321	42	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,513	621	11,203	3,466	5,962	19,668	2,577	16	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	235,503	3,359	60,633	18,760	32,266	106,447	13,950	88	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	48,887	697	12,586	3,894	6,698	22,097	2,896	18	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	17,990	257	4,632	1,433	2,465	8,131	1,066	7	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,645	23	424	131	225	744	97	1	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	70	1	18	6	10	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	10	3	5	18	2	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	77	1	20	6	11	35	5	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	302	4	78	24	41	137	18	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,059	29	530	164	282	931	122	1	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	394	6	101	31	54	178	23	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,717	53	957	296	509	1,680	220	1	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	8	3	4	14	2	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	506	7	130	40	69	229	30	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	4	1	2	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	125	2	32	10	17	56	7	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,074	15	277	86	147	486	64	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	10,936	156	2,815	871	1,498	4,943	648	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,103	59	1,056	327	562	1,854	243	2	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	595	8	153	47	82	269	35	0	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,228	32	574	177	305	1,007	132	1	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,957	28	504	156	268	885	116	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	1,831	26	471	146	251	828	108	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	592	8	152	47	81	267	35	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	34	0	9	3	5	15	2	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	47	1	12	4	6	21	3	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	642	9	165	51	88	290	38	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	125	2	32	10	17	57	7	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	183	3	47	15	25	83	11	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,598	108	1,956	605	1,041	3,434	450	3	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	540	8	139	43	74	244	32	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	170,636	2,434	43,932	13,593	23,379	77,127	10,107	63	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,428	320	5,774	1,787	3,073	10,137	1,328	8	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,723	196	3,533	1,093	1,880	6,203	813	5	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	751	11	193	60	103	339	44	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,871	41	739	229	393	1,298	170	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,032	72	1,296	401	689	2,275	298	2	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	43,103	615	11,097	3,434	5,905	19,482	2,553	16	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,153	45	812	251	432	1,425	187	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	451	6	116	36	62	204	27	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,733	310	5,595	1,731	2,978	9,823	1,287	8	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	26,768	382	6,892	2,132	3,667	12,099	1,586	10	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	29,647	423	7,633	2,362	4,062	13,400	1,756	11	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	15	5	8	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	38	12	20	66	9	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	38	12	20	66	9	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	25	-	-	-	-	-	25	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	67	-	67	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	188	-	-	-	188	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	82	-	-	-	82	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	105	-	-	-	105	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	99	99	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	65	-	-	-	-	65	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	525	-	525	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,218	-	-	-	1,218	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	129	-	-	129	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	300	-	-	-	300	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	759	759	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	879	-	-	-	-	879	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,723	-	5,723	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	12,612	-	-	-	12,612	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,891	-	-	1,891	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,518	-	-	-	2,518	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	367	-	-	-	367	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	12	12	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	-	-	-	-	12	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	92	-	92	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	174	-	-	-	174	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	35	-	-	35	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,178	3,178	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,588	-	-	-	-	3,588	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,358	-	15,358	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,500	-	-	-	16,500	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,117	-	-	4,117	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,206	-	-	-	5,206	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,032	-	-	-	1,032	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,144	1,144	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,023	-	-	-	-	1,023	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,506	-	6,506	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,314	-	-	-	7,314	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,106	-	-	2,106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,793	-	-	-	2,793	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	364	-	-	-	364	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	472	472	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	294	-	-	-	-	294	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,996	-	1,996	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,916	-	-	-	5,916	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	530	-	-	530	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	819	-	-	-	819	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	151	-	-	-	151	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	545	545	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	610	-	-	-	-	610	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,410	-	4,410	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,595	-	-	-	12,595	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	742	-	-	742	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,302	-	-	-	1,302	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	488	-	-	-	488	-	-	-	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,339	1,339	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,000	-	-	-	-	2,000	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,851	-	11,851	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,980	-	-	-	14,980	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,964	-	-	2,964	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,443	-	-	-	3,443	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	482	-	-	-	482	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	265	265	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	227	-	-	-	-	227	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,209	-	2,209	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,411	-	-	-	-	2,411	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	585	-	-	585	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	432	-	-	-	432	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	95	-	-	-	95	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	400	400	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	935	-	-	-	-	935	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,815	-	4,815	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,947	-	-	-	6,947	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,215	-	-	1,215	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,171	-	-	-	1,171	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	398	-	-	-	398	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	311	311	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	761	-	-	-	-	761	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,743	-	1,743	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	6,654	-	-	-	-	6,654	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	776	-	-	776	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	765	-	-	-	765	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	147	-	-	-	147	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	-	-	-	-	8	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	-	116	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	264	-	-	-	264	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	20	-	-	20	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	-	-	-	30	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	-	-	-	-	35	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	616	-	616	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,147	-	-	-	-	1,147	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	119	-	-	119	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	237	-	-	-	237	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	63	-	-	-	63	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	76	76	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209	5	65	14	15	102	9
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	223	-	-	-	-	223	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	786	-	786	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	23	0	6	2	4	10	1
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	277	4	71	22	38	125	16
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,368	50	641	184	305	1,051	136
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,200	-	-	-	-	1,200	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	242	-	-	242	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	257	-	-	-	257	-	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	117	-	-	-	117	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	37	1	12	3	3	18	2
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	4	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	67	-	67	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	88	1	23	7	12	40	5
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	691	15	187	54	89	306	40
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	49	-	-	-	-	49	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	520	12	161	35	37	253	22
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	80	-	-	-	-	80	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	188	-	188	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	531	8	137	42	73	240	31
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,854	252	3,210	920	1,529	5,260	680
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	153	-	-	-	-	153	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	66	-	-	66	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	301	-	-	-	301	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	-	-	-	15	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	5	0	1	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	71	2	19	6	9	32	4
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	5	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	24	-	-	-	-	24	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	112	-	112	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	259	4	67	21	35	117	15
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	2	1	1	4	1
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	160	-	-	-	-	160	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	27	-	-	27	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	51	-	-	-	51	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	44	44	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	93	-	-	-	-	93	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	462	-	462	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	895	13	231	71	123	405	53
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	75	2	20	6	10	33	4
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	694	-	-	-	-	694	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	120	-	-	120	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	169	-	-	-	169	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	13	-	-	-	13	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	29	29	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	70	-	-	-	-	70	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	512	-	512	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	61	1	15	5	9	27	4
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	349	5	90	28	48	158	21
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	263	6	71	20	34	116	15
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	423	-	-	-	-	423	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	-	-	73	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	146	-	-	-	146	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	230	230	-	-	-	-	-



Depreciation Expense (Actuals)  
 Sum of Range: 01/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	148	3	46	10	11	72	6	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	595	-	-	-	-	-	595	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,561	-	2,561	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	8,127	116	2,092	647	1,113	3,673	481	3	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,078	87	1,104	316	526	1,809	234	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,843	-	-	-	-	2,843	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	515	-	-	515	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,128	-	-	-	1,128	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	260	-	-	-	260	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	28	-	-	-	-	-	28	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	214	-	214	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	349	5	90	28	48	158	21	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	17	0	5	1	2	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	177	-	-	-	-	177	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43	-	-	43	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	55	-	-	-	55	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	64	-	64	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	146	2	38	12	20	66	9	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	102	2	28	8	13	45	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	74	-	-	-	-	74	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
<b>4030000 Total</b>					<b>978,484</b>	<b>20,001</b>	<b>257,064</b>	<b>76,855</b>	<b>129,451</b>	<b>438,263</b>	<b>56,571</b>	<b>280</b>	<b>-</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	2,323	33	598	185	318	1,050	138	1	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
<b>4032000 Total</b>					<b>(4,426)</b>	<b>33</b>	<b>598</b>	<b>185</b>	<b>318</b>	<b>1,050</b>	<b>138</b>	<b>1</b>	<b>(6,749)</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(465)	(7)	(120)	(37)	(64)	(210)	(28)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	398	6	102	32	54	180	24	0	-
<b>4033000 Total</b>					<b>(67)</b>	<b>(1)</b>	<b>(17)</b>	<b>(5)</b>	<b>(9)</b>	<b>(30)</b>	<b>(4)</b>	<b>(0)</b>	<b>-</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	355	5	91	28	49	161	21	0	-
<b>4034000 Total</b>					<b>355</b>	<b>5</b>	<b>91</b>	<b>28</b>	<b>49</b>	<b>161</b>	<b>21</b>	<b>0</b>	<b>-</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	3,998	57	1,029	319	548	1,807	237	1	-
<b>4035000 Total</b>					<b>3,998</b>	<b>57</b>	<b>1,029</b>	<b>319</b>	<b>548</b>	<b>1,807</b>	<b>237</b>	<b>1</b>	<b>-</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	170	170	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	133	-	-	-	-	-	133	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	670	-	670	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,168	-	-	-	-	1,168	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	218	-	-	218	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	295	-	-	-	295	-	-	-	-
<b>4036000 Total</b>					<b>2,652</b>	<b>170</b>	<b>670</b>	<b>218</b>	<b>295</b>	<b>1,168</b>	<b>133</b>	<b>-</b>	<b>-</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	2,646	38	681	211	362	1,196	157	1	-
<b>4037000 Total</b>					<b>2,646</b>	<b>38</b>	<b>681</b>	<b>211</b>	<b>362</b>	<b>1,196</b>	<b>157</b>	<b>1</b>	<b>-</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(256)	(4)	(66)	(20)	(35)	(116)	(15)	(0)	-
<b>4039999 Total</b>					<b>(256)</b>	<b>(4)</b>	<b>(66)</b>	<b>(20)</b>	<b>(35)</b>	<b>(116)</b>	<b>(15)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>983,386</b>	<b>20,299</b>	<b>260,050</b>	<b>77,789</b>	<b>130,979</b>	<b>443,498</b>	<b>57,236</b>	<b>284</b>	<b>(6,749)</b>

# **B4. AMORTIZATION EXPENSE**



**Amortization Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	678	10	174	54	93	306	40	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	38	691	214	368	1,212	159	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	86	27	46	152	20	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,015	14	261	81	139	459	60	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	48	-	-	-	-	48	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	24	7	11	39	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTIO	SO	922	20	250	72	119	409	53	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,749	154	2,094	453	480	3,283	285	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,381	115	1,457	418	694	2,388	309	1	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	639	9	165	51	88	289	38	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	554	12	150	43	71	246	32	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845	18	229	66	109	375	49	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	623	13	169	48	80	276	36	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	286	6	77	22	37	127	16	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273	6	74	21	35	121	16	0	-
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	154	3	42	12	20	69	9	0	-
4040000	AMOR LTD TRM PLNT	3032200	I/OA	SO	855	18	232	66	110	379	49	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	307	7	83	24	40	136	18	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	9	0	2	1	1	4	1	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184	4	50	14	24	82	11	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	206	4	56	16	27	91	12	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODE	SO	1,531	33	414	119	197	679	88	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	111	34	59	195	26	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	2	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE	SO	28	1	8	2	4	12	2	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	40	506	145	241	830	107	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED AS	SG	360	5	93	29	49	163	21	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT	SO	483	10	131	37	62	214	28	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,395	34	617	191	328	1,082	142	1	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	3,540	75	959	275	457	1,571	203	1	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	487	11	151	33	35	237	21	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,622	128	1,744	377	400	2,735	238	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	2,196	47	595	170	283	975	126	1	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,129	48	661	143	152	1,036	90	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,785	38	483	138	230	792	102	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	242	52	56	380	33	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	331	7	90	26	43	147	19	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	54	1	15	4	7	24	3	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	119	-	-	-	119	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742	16	201	58	96	329	43	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	131	3	35	10	17	58	7	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	286	6	77	22	37	127	16	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	185	4	50	14	24	82	11	0	-
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	812	17	220	63	105	360	47	0	-
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	143	3	39	11	18	63	8	0	-
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	92	2	25	7	12	41	5	0	-



**Amortization Expense (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	38	1	12	3	3	18	2	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	2	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	9,239	132	2,379	736	1,266	4,176	547	3	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	500	11	135	39	65	222	29	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	57	-	-	-	57	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	196	3	51	16	27	89	12	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	69	1	19	5	9	31	4	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	313	4	81	25	43	141	19	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improve	OR	41	-	41	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	144	-	144	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	108	2	29	8	14	48	6	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96	-	-	96	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	84	-	-	-	84	-	-	-	-
<b>4040000 Total</b>					<b>60,417</b>	<b>1,168</b>	<b>16,750</b>	<b>4,605</b>	<b>7,256</b>	<b>27,379</b>	<b>3,245</b>	<b>14</b>	<b>-</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,210	-	-	-	-	-	-	-	4,210
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(477)	(7)	(123)	(38)	(65)	(216)	(28)	(0)	-
<b>4049000 Total</b>					<b>3,733</b>	<b>(7)</b>	<b>(123)</b>	<b>(38)</b>	<b>(65)</b>	<b>(216)</b>	<b>(28)</b>	<b>(0)</b>	<b>4,210</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	831	12	214	66	114	376	49	0	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>					<b>1,133</b>	<b>12</b>	<b>214</b>	<b>66</b>	<b>114</b>	<b>677</b>	<b>49</b>	<b>0</b>	<b>-</b>
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	27	0	7	2	4	12	2	0	-
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	66	-	-	-	-	-	66	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	179	-	179	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,994	-	-	-	-	2,994	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,716	-	-	-	4,716	-	-	-	-
4073000	REGULATORY DEBITS	566992	OR Meters Replaced by AMI Amortization	OTHER	2,916	-	-	-	-	-	-	-	2,916
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
<b>4073000 Total</b>					<b>11,022</b>	<b>0</b>	<b>186</b>	<b>2</b>	<b>4,720</b>	<b>3,006</b>	<b>67</b>	<b>0</b>	<b>3,040</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,499	-	-	-	-	-	7,499	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	56,674	-	56,674	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	16,148	-	-	16,148	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	419	-	-	-	-	-	419	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,404	-	1,404	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	637	-	-	637	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	37	-	-	-	-	-	37	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	16	-	-	16	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,232	-	-	-	-	-	2,232	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	837	-	837	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	718	-	-	718	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
<b>4074100 Total</b>					<b>86,624</b>	<b>-</b>	<b>58,916</b>	<b>17,520</b>	<b>-</b>	<b>-</b>	<b>10,187</b>	<b>-</b>	<b>-</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(58,916)	-	(58,916)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(17,520)	-	-	(17,520)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(10,187)	-	-	-	-	-	(10,187)	-	-
<b>4074200 Total</b>					<b>(86,624)</b>	<b>-</b>	<b>(58,916)</b>	<b>(17,520)</b>	<b>-</b>	<b>-</b>	<b>(10,187)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>76,305</b>	<b>1,174</b>	<b>17,027</b>	<b>4,636</b>	<b>12,025</b>	<b>30,846</b>	<b>3,334</b>	<b>14</b>	<b>7,250</b>



# **B5. TAXES OTHER THAN INCOME**



Taxes Other Than Income (Actuals)  
 1/2022 - 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(483)	(10)	(132)	(38)	(62)	(213)	(28)	(0)	-
<b>4081000 Total</b>					<b>(483)</b>	<b>(10)</b>	<b>(132)</b>	<b>(38)</b>	<b>(62)</b>	<b>(213)</b>	<b>(28)</b>	<b>(0)</b>	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	142,570	3,073	38,905	11,113	18,395	62,865	8,180	39	-
<b>4081500 Total</b>					<b>142,570</b>	<b>3,073</b>	<b>38,905</b>	<b>11,113</b>	<b>18,395</b>	<b>62,865</b>	<b>8,180</b>	<b>39</b>	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,534	1,534	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,407	-	28,407	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	1	-	-	1	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,864	-	-	-	1,864	-	-	-	-
<b>4081800 Total</b>					<b>31,814</b>	<b>1,534</b>	<b>28,407</b>	<b>1</b>	<b>1,864</b>	<b>8</b>	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	15,481	334	4,225	1,207	1,997	6,826	888	4	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,617	-	1,617	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	379	5	94	29	59	169	24	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	19	-	-	19	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	40	1	10	3	6	18	3	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	105	-	-	-	105	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	274	4	68	21	42	122	17	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,229	33	581	179	306	999	132	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	16	0	4	1	2	7	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	483	7	119	37	75	215	30	0	-
<b>4081990 Total</b>					<b>20,644</b>	<b>384</b>	<b>6,718</b>	<b>1,495</b>	<b>2,593</b>	<b>8,355</b>	<b>1,095</b>	<b>6</b>	-
<b>Grand Total</b>					<b>194,545</b>	<b>4,980</b>	<b>73,898</b>	<b>12,570</b>	<b>22,789</b>	<b>71,015</b>	<b>9,247</b>	<b>44</b>	-

# **B6. FEDERAL INCOME TAXES**



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4091000	INC TX UTIL OP INC 310310	Renewable Electricity Production Tax Cre	SG	(185,185)	(2,642)	(47,678)	(14,752)	(25,372)	(83,703)	(10,969)	(69)	0
4091000	INC TX UTIL OP INC 600600	Fuel Tax Credit	SE	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
4091000	INC TX UTIL OP INC 900900	Foreign Tax Credit	SO	(43)	(1)	(12)	(3)	(5)	(19)	(2)	(0)	0
<b>4091000 Total</b>				<b>(185,243)</b>	<b>(2,643)</b>	<b>(47,693)</b>	<b>(14,756)</b>	<b>(25,380)</b>	<b>(83,729)</b>	<b>(10,973)</b>	<b>(69)</b>	<b>0</b>
4191000	AFUDC - OTHER 0	AFUDC - EQUITY	SNP	(70,977)	(1,383)	(18,626)	(5,310)	(9,122)	(32,418)	(4,097)	(19)	(2)
<b>4191000 Total</b>				<b>(70,977)</b>	<b>(1,383)</b>	<b>(18,626)</b>	<b>(5,310)</b>	<b>(9,122)</b>	<b>(32,418)</b>	<b>(4,097)</b>	<b>(19)</b>	<b>(2)</b>
4270000	INT ON LNG-TRM DBT 585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	375,029	7,306	98,417	28,058	48,197	171,291	21,645	102	12
4270000	INT ON LNG-TRM DBT 585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	25,850	504	6,784	1,934	3,322	11,807	1,492	7	1
4270000	INT ON LNG-TRM DBT 585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	2,741	53	719	205	352	1,252	158	1	0
4270000	INT ON LNG-TRM DBT 585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	700	14	184	52	90	320	40	0	0
<b>4270000 Total</b>				<b>404,321</b>	<b>7,877</b>	<b>106,103</b>	<b>30,249</b>	<b>51,962</b>	<b>184,670</b>	<b>23,336</b>	<b>110</b>	<b>13</b>
4280000	AMT DBT DISC & EXP 586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,286	25	337	96	165	587	74	0	0
4280000	AMT DBT DISC & EXP 586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,171	62	832	237	408	1,449	183	1	0
<b>4280000 Total</b>				<b>4,457</b>	<b>87</b>	<b>1,170</b>	<b>333</b>	<b>573</b>	<b>2,036</b>	<b>257</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS 586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	444	9	116	33	57	203	26	0	0
<b>4281000 Total</b>				<b>444</b>	<b>9</b>	<b>116</b>	<b>33</b>	<b>57</b>	<b>203</b>	<b>26</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT 586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
<b>4290000 Total</b>				<b>(3)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP 0	4310000/0	SNP	17,237	336	4,523	1,290	2,215	7,873	995	5	1
4310000	OTHER INTEREST EXP 570019	Federal uncertain tax position int incom	SNP	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP 575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP 575059	Current state tax interest income	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4310000 Total</b>				<b>17,225</b>	<b>336</b>	<b>4,520</b>	<b>1,289</b>	<b>2,214</b>	<b>7,867</b>	<b>994</b>	<b>5</b>	<b>1</b>
4313000	INT EXP ON REG LIAB 0	INTEREST EXPENSE ON REG LIABILITIES	SNP	3,031	59	795	227	389	1,384	175	1	0
<b>4313000 Total</b>				<b>3,031</b>	<b>59</b>	<b>795</b>	<b>227</b>	<b>389</b>	<b>1,384</b>	<b>175</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED 585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(31,729)	(618)	(8,326)	(2,374)	(4,078)	(14,492)	(1,831)	(9)	(1)
4320000	AFUDC - BORROWED 585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	367	7	96	27	47	168	21	0	0
<b>4320000 Total</b>				<b>(31,362)</b>	<b>(611)</b>	<b>(8,230)</b>	<b>(2,346)</b>	<b>(4,031)</b>	<b>(14,324)</b>	<b>(1,810)</b>	<b>(9)</b>	<b>(1)</b>
<b>Grand Total</b>				<b>141,893</b>	<b>3,731</b>	<b>38,155</b>	<b>9,718</b>	<b>16,663</b>	<b>65,687</b>	<b>7,908</b>	<b>20</b>	<b>11</b>



Schedule M (Actuals)  
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	143	3	38	11	19	64	8	0	(1)
4098200	130100	Non - Deductible Expenses	SO	659	14	178	51	85	292	38	0	0
4098200	130400	PMINon Deductible Exp	SE	0	0	0	0	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	SO	1,018	22	276	79	131	451	58	0	0
4098200	130750	Nondeductible Fringe Benefits	SO	157	3	43	12	20	70	9	0	0
4098200	130755	Nondeductible Parking Costs	SO	507	11	137	39	65	225	29	0	0
4098200	505505	Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	SE	15	0	4	1	2	7	1	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	43	1	12	3	5	19	2	0	0
<b>4098200 Total</b>				<b>2,541</b>	<b>54</b>	<b>687</b>	<b>197</b>	<b>329</b>	<b>1,128</b>	<b>146</b>	<b>1</b>	<b>(1)</b>
4098300	105100	Capitalized Labor Costs	SO	5,446	116	1,475	423	702	2,416	313	1	0
4098300	105120	Book Depreciation	SCHMDEXP	1,084,757	22,391	286,857	85,808	144,481	489,215	63,136	313	(7,445)
4098300	105121	PMIBook Depreciation	SE	6,260	90	1,548	475	969	2,783	393	2	0
4098300	105130	CIAC	CIAC	127,757	4,307	34,734	7,971	12,784	61,486	6,475	0	0
4098300	105140	Highway relocation	SNPD	2,643	89	719	165	264	1,272	134	0	0
4098300	105142	Avoided Costs	SNP	61,931	1,207	16,252	4,633	7,959	28,286	3,574	17	2
4098300	105471	UT Kalamath Relicensing Costs	OTHER	(32,081)	0	0	0	0	0	0	0	(32,081)
4098300	210200	Prepaid Taxes-property taxes	GPS	(3,304)	(70)	(895)	(256)	(426)	(1,466)	(190)	(1)	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	696	15	301	94	40	235	11	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	38,858	828	10,522	3,015	5,011	17,241	2,231	10	0
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	(8,953)	(191)	(2,424)	(695)	(1,155)	(3,972)	(514)	(2)	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	885	19	240	69	114	393	51	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	539	0	0	0	0	0	0	0	539
4098300	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(582)	0	0	0	0	0	0	0	(582)
4098300	415252	Reg Asset - Distribution System Plan - O	OTHER	(995)	0	0	0	0	0	0	0	(995)
4098300	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(5,829)	0	0	0	0	0	0	0	(5,829)
4098300	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(70,047)	0	0	0	0	0	0	0	(70,047)
4098300	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	(71)	0	(71)	0	0	0	0	0	0
4098300	415264	Reg Asset - TB Flats - OR	OTHER	(5,737)	0	0	0	0	0	0	0	(5,737)
4098300	415270	Reg Asset - Electric Vehicle Charging In	OTHER	5,044	0	0	0	0	0	0	0	5,044
4098300	415301	Environmental Costs WA	WA	453	0	0	453	0	0	0	0	0
4098300	415305	Reg Asset - Cedar Springs II - OR	OTHER	(304)	0	0	0	0	0	0	0	(304)
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	5,238	75	1,295	397	811	2,328	329	2	0
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	2,509	0	0	0	0	0	0	0	2,509
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	10	0	0	0	0	0	0	0	10
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	0	0	(17,418)	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(12)	0	(12)	0	0	0	0	0	0
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(0)	0	0	0	0	(0)	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(0)	0	0	0	(0)	0	0	0	0
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	0	0	0	0	0	0	0
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	0	0	0	3,810	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(2)	0	0	0	0	0	0	0	(2)
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	(376)	0	0	0	0	0	0	0	(376)
4098300	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(227)	0	0	0	0	0	0	0	(227)
4098300	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	234	0	0	0	0	0	0	0	234
4098300	415855	CA - January 2010 Storm Costs	OTHER	354	0	0	0	0	0	0	0	354
4098300	415857	ID - Deferred Overburden Costs	OTHER	191	0	0	0	0	0	0	0	191
4098300	415858	WY - Deferred Overburden Costs	WYP	574	0	0	0	574	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(539)	0	0	0	0	0	0	0	(539)
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	(117,338)	0	0	0	0	0	0	0	(117,338)
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,566)	0	0	0	0	0	0	0	(2,566)
4098300	415942	Reg Liability - Steam Decommissioning -	WA	3,570	0	0	3,570	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	(669)	0	0	0	0	0	0	0	(669)
4098300	425360	Hermiston Swap	172	2	44	14	24	78	10	0	0
4098300	425380	Idaho Customer Balancing Account	(1,008)	0	0	0	0	0	0	0	(1,008)
4098300	430100	Customer Service / Weatherization	(12,077)	0	0	0	0	0	0	0	(12,077)
4098300	505115	Sales & Use Tax Accrual	1,056	22	286	82	136	469	61	0	0
4098300	505125	ACCRUED ROYALTIES	612	9	151	46	95	272	38	0	0
4098300	505400	Bonus Liability	(95)	(2)	(26)	(7)	(12)	(42)	(5)	(0)	0
4098300	505450	Accrued Payroll Taxes	(12,550)	(267)	(3,398)	(974)	(1,619)	(5,568)	(720)	(3)	0
4098300	5054501	Accrued Payroll Taxes - PMI	(504)	(7)	(125)	(38)	(78)	(224)	(32)	(0)	0
4098300	505520	Bonus Accrual - PMI	37	1	9	3	6	16	2	0	0
4098300	505525	Accrued Severance -PMI	(1,150)	(17)	(284)	(87)	(178)	(511)	(72)	(0)	0
4098300	505600	Sick Leave Vacation & Personal Time	(431)	(9)	(117)	(33)	(56)	(191)	(25)	(0)	0
4098300	505601	Sick Leave Accrual - PMI	(14)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	0
4098300	505700	Accrued Retention Bonus	27	1	7	2	3	12	2	0	0
4098300	605100	Trojan Decommissioning Costs	(220)	(3)	(56)	(17)	(31)	(99)	(13)	(0)	0
4098300	605710	Reverse Accrued Final Reclamation	(320)	0	0	0	0	0	0	0	(320)
4098300	605715	Trapper Mine Contract Obligation	2,851	41	705	216	441	1,288	179	1	0
4098300	610141	WA Rate Refunds	(2,145)	0	0	0	0	0	0	0	(2,145)
4098300	610145	REG LIAB-DSM	1,048	0	0	0	0	0	0	0	1,048
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	3,639	0	3,639	0	0	0	0	0	0
4098300	610155	Reg Liability - Plant Closure Cost - WA	1,356	0	0	1,356	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	(594)	0	0	0	0	0	0	0	(594)
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(1,594)	0	0	0	0	0	0	0	(1,594)
4098300	705263	Reg Liability - Sale of REC's-WA	79	0	0	0	0	0	0	0	79
4098300	705266	Reg Liability - Energy Savings Assistanc	(571)	0	0	0	0	0	0	0	(571)
4098300	705267	Reg Liability - WA Decoupling Mechanism	3,210	0	0	0	0	0	0	0	3,210
4098300	705336	Reg Liability - Sale of Renewable Energy	(283)	0	0	0	0	0	0	0	(283)
4098300	705340	Reg Liability - Excess Income Tax Deferr	(2,513)	0	0	0	0	0	0	0	(2,513)
4098300	705342	Reg Liability - Excess Income Tax Deferr	(6,596)	0	0	0	0	0	0	0	(6,596)
4098300	705344	Reg Liability - Excess Income Tax Deferr	(1,419)	0	0	0	0	0	0	0	(1,419)
4098300	705345	Reg Liability - Excess Income Tax Deferr	678	0	0	0	0	0	0	0	678
4098300	705352	Reg Liability - CA Klamath River Dams Re	(0)	(0)	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	(9,262)	0	(9,262)	0	0	0	0	0	0
4098300	705410	Reg Liability - Cholla Decommissioning -	(23)	(23)	0	0	0	0	0	0	0
4098300	705411	Reg Liability - Cholla Decommissioning -	(88)	0	0	0	0	0	(88)	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	(387)	0	(387)	0	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	(654)	0	0	0	0	(654)	0	0	0
4098300	705414	Reg Liability - Cholla Decommissioning -	400	0	0	0	400	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,647	0	0	0	0	0	0	0	1,647
4098300	705425	Reg Liability - Bridger Mine Accelerated	2,549	0	0	2,549	0	0	0	0	0
4098300	705450	Reg Liability - Property Insurance Reser	(1,892)	(1,892)	0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	(8,990)	0	(8,990)	0	0	0	0	0	0
4098300	705452	Reg Liability - Property Insurance Reser	(484)	0	0	(484)	0	0	0	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	13	0	0	0	13	0	0	0	0
4098300	705511	Regulatory Liability - CA Deferred Exces	(346)	0	0	0	0	0	0	0	(346)
4098300	705515	Regulatory Liability - OR Deferred Exces	(3,918)	0	0	0	0	0	0	0	(3,918)
4098300	705519	Regulatory Liability - WA Deferred Exces	(2,766)	0	0	0	0	0	0	0	(2,766)
4098300	705531	Regulatory Liability - UT Solar Feed-in	(53)	0	0	0	0	0	0	0	(53)
4098300	715105	MCI FOG Wire Lease	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4098300	715720	NW Power Act-WA	(835)	0	0	0	0	0	0	0	(835)
4098300	720300	Pension / Retirement (Accrued / Prepaid)	(125)	(3)	(34)	(10)	(16)	(55)	(7)	(0)	0
4098300	740100	Post Merger Loss-Reacquired Debt	444	9	116	33	57	203	26	0	0
4098300	910245	Contra Receivable from Joint Owners	(208)	(4)	(56)	(16)	(27)	(92)	(12)	(0)	0
4098300	910905	Bridger Coal Company Underground Mine Co	(82)	(1)	(20)	(6)	(13)	(36)	(5)	(0)	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4098300	920110	PMIWIY Extraction Tax	SE	(3,193)	(46)	(790)	(242)	(494)	(1,420)	(201)	(1)	0
<b>4098300 Total</b>				<b>1,027,426</b>	<b>26,926</b>	<b>331,952</b>	<b>91,087</b>	<b>174,637</b>	<b>593,634</b>	<b>75,080</b>	<b>339</b>	<b>(266,229)</b>
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	418	6	103	32	65	186	26	0	0
4099200	120100	Preferred Dividend - PPL	SNP	108	2	28	8	14	49	6	0	0
4099200	910900	PMI Depletion	SE	3,622	52	896	275	560	1,610	227	1	0
<b>4099200 Total</b>				<b>4,147</b>	<b>60</b>	<b>1,027</b>	<b>314</b>	<b>639</b>	<b>1,845</b>	<b>260</b>	<b>2</b>	<b>0</b>
4099300	105122	Repair Deduction	SG	174,459	2,489	44,916	13,898	23,902	78,855	10,334	65	0
4099300	105125	Tax Depreciation	TAXDEPR	1,349,521	25,472	366,283	100,005	176,544	602,495	75,216	413	0
4099300	105126	PMI Tax Depreciation	SE	2,439	35	603	185	377	1,084	153	1	0
4099300	105137	Capitalized Depreciation	SO	10,828	231	2,932	840	1,396	4,804	622	3	0
4099300	1051411	AFUDC - DEBT	SNP	31,251	609	8,201	2,338	4,016	14,274	1,804	9	1
4099300	1051412	AFUDC - Equity	SNP	70,727	1,378	18,560	5,291	9,090	32,304	4,082	19	2
4099300	105143	Basis Intangible Difference	SNP	361	7	95	27	46	165	21	0	0
4099300	105150	CWIP Adjustment ~ PMI	SE	2,077	30	514	157	321	923	130	1	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	53,397	1,137	14,459	4,143	6,887	23,692	3,065	14	0
4099300	105175	Removal Cost (net of salvage)	GPS	73,737	1,570	19,967	5,721	9,510	32,717	4,233	19	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,323	28	358	103	171	587	76	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	152	2	37	11	23	67	10	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	1,844	26	456	140	285	820	116	1	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	166	6	45	10	17	80	8	0	0
4099300	205205	Inventory Reserve - PMI	SE	2,316	33	573	176	358	1,030	145	1	0
4099300	205411	PMI SEC 263A Adjustment	SE	1,725	25	427	131	267	767	108	1	0
4099300	210100	Prepaid Taxes-OR PUC	OR	38	0	38	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	(80)	0	0	0	0	(80)	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	9	0	0	0	0	0	9	0	0
4099300	210175	Prepaid - FSA O&M - East	SG	507	7	131	40	69	229	30	0	0
4099300	210180	OTHER PREPAIDS	SO	385	8	104	30	50	171	22	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
4099300	210190	Prepaid Water Rights	SG	155	2	40	12	21	70	9	0	0
4099300	320279	Reg Liability - FAS 158 Post Retirement	SO	(9,021)	(192)	(2,443)	(700)	(1,163)	(4,002)	(518)	(2)	0
4099300	320286	Reg Asset - Pension Settlement - OR	OTHER	6,661	0	0	0	0	0	0	0	6,661
4099300	320287	Reg Asset - Pension Settlement - UT	OTHER	5,460	0	0	0	0	0	0	0	5,460
4099300	320288	Reg Asset - Pension Settlement - WY	WYU	3,089	0	0	0	3,089	0	0	0	0
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	WA	381	0	0	381	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Svc Deposit	SG	(1,344)	(19)	(346)	(107)	(184)	(608)	(80)	(0)	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIF	OTHER	(5,141)	0	0	0	0	0	0	0	(5,141)
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	(8)	0	0	0	0	0	0	0	(8)
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	12,428	0	0	0	0	0	0	0	12,428
4099300	415300	Hazardous Waste Clean-up Costs	SO	2,681	57	726	208	346	1,189	154	1	0
4099300	415410	Reg Asset - Energy West Mining	SE	486	7	120	37	75	216	31	0	0
4099300	415411	ContraRA DeerCreekAband CA	CA	(8)	(8)	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	955	0	0	0	0	0	955	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	3,469	0	3,469	0	0	0	0	0	0
4099300	415415	ContraRA DeerCreekAband WA	WA	8	0	0	8	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	(347)	0	0	0	(347)	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electric	OTHER	203	0	0	0	0	0	0	0	203
4099300	415440	Reg Asset - Low Income Bill Discount - O	OTHER	395	0	0	0	0	0	0	0	395
4099300	415441	Reg Asset - Utility Community Advisory G	OTHER	84	0	0	0	0	0	0	0	84
4099300	415520	Reg Asset - WA Decoupling Mechanism	OTHER	6,879	0	0	0	0	0	0	0	6,879
4099300	415655	CA GHG Allowance	OTHER	2,551	0	0	0	0	0	0	0	2,551
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	0	0	0	0	0	0	0	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	0	0	0	0	0	0	0	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	0	0	0	0	0	0	0	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	487	0	0	0	0	0	0	0	487



Schedule M (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4099300	415701	CA Deferred Intervenor Funding	OTHER	13	0	0	0	0	0	0	13	
4099300	415720	Reg Asset - Community Solar - OR	OTHER	761	0	0	0	0	0	0	761	
4099300	415815	Insurance Reserve	SO	135,713	2,890	36,749	10,530	17,503	60,215	7,791	36	
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	508	0	0	0	0	0	0	508	
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(10)	0	0	0	0	0	0	(10)	
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	(55)	0	0	0	(55)	0	0	0	
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(435)	0	0	0	0	0	0	(435)	
4099300	415870	CA Def Excess NPC	OTHER	8,191	0	0	0	0	0	0	8,191	
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	63,618	0	0	0	0	0	0	63,618	
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	118,323	0	0	0	0	0	0	118,323	
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUG	UT	(35)	0	0	0	(35)	0	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	251	0	0	0	0	0	0	251	
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(350)	0	0	0	0	0	0	(350)	
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	17,374	0	0	0	0	0	0	17,374	
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	(3,485)	0	0	0	0	(3,485)	0	0	
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	0	0	0	0	(128)	0	0	
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	0	0	0	(442)	0	0	0	
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	4,969	0	0	0	0	4,969	0	0	
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	0	0	0	0	0	0	
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	(2,775)	0	0	0	0	(2,775)	0	0	
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,054)	0	0	0	0	(17,054)	0	0	
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(5,669)	0	0	0	(5,669)	0	0	0	
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSION	SG	(413)	(6)	(106)	(33)	(57)	(187)	(24)	(0)	
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,660	0	0	0	0	0	0	1,660	
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	95	0	0	0	0	0	0	95	
4099300	425100	Deferred Regulatory Expense-IDU	IDU	40	0	0	0	0	0	40	0	
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(255)	(9)	(69)	(16)	(26)	(123)	(13)	0	
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(4,146)	0	0	0	0	0	0	(4,146)	
4099300	430110	Reg Asset balance reclass	OTHER	1,048	0	0	0	0	0	0	1,048	
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	6,414	0	0	0	0	0	0	6,414	
4099300	505510	Vacation Accrual - PMI	SE	64	1	16	5	10	28	4	0	
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(116)	0	0	(116)	0	0	0	0	
4099300	610100	PMIDEVT COST AMORT	SE	(336)	(5)	(83)	(25)	(52)	(149)	(21)	(0)	
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	148	3	40	11	19	66	8	0	
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	3,469	50	858	263	537	1,542	218	1	
4099300	610114	PMI EITF Pre Stripping Costs	SE	4,059	58	1,004	308	628	1,804	255	2	
4099300	610146	OR Reg Asset/Liability Consolidation	OR	5	0	5	0	0	0	0	0	
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	(88)	0	0	0	0	0	0	(88)	
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(3,219)	0	0	0	0	0	0	(3,219)	
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	145	0	0	0	0	0	0	145	
4099300	705454	Reg Liability - UT Property Insurance Re	UT	1,110	0	0	0	0	1,110	0	0	
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	350	0	0	0	0	0	0	350	
4099300	715295	Reg Liability - Fly Ash - OR	OTHER	(1,700)	0	0	0	0	0	0	(1,700)	
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	2,043	43	553	158	263	906	117	1	
4099300	720500	Severance Accrual	SO	157	3	43	12	20	70	9	0	
4099300	720805	FAS 158 - Funded Pension Asset	SO	14,973	319	4,055	1,162	1,931	6,644	860	4	
4099300	720815	FAS 158 Post Retirement Liability	SO	1,216	26	329	94	157	539	70	0	
4099300	910530	Injuries and Damages Reserve	SO	(177,652)	(3,783)	(48,105)	(13,784)	(22,911)	(78,823)	(10,198)	(47)	
<b>4099300 Total</b>				<b>1,975,545</b>	<b>32,185</b>	<b>475,548</b>	<b>131,654</b>	<b>227,071</b>	<b>773,182</b>	<b>93,589</b>	<b>541</b>	<b>238,680</b>
<b>Grand Total</b>				<b>3,009,659</b>	<b>59,225</b>	<b>809,214</b>	<b>223,254</b>	<b>402,675</b>	<b>1,369,790</b>	<b>169,075</b>	<b>883</b>	<b>(27,549)</b>



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



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4101000	105122	Repair Deduction	SG	42,893	612	11,043	3,417	5,877	19,388	2,541	16	-
4101000	105125	Tax Depreciation	TAXDEPR	331,801	6,263	90,057	24,588	43,406	148,133	18,493	101	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	600	9	148	45	93	267	38	0	-
4101000	105137	Capitalized Depreciation	SO	2,662	57	721	207	343	1,181	153	1	-
4101000	105141	AFUDC Debt	SNP	7,684	150	2,016	575	987	3,509	443	2	0
4101000	1051411	AFUDC Equity	SNP	17,389	339	4,563	1,301	2,235	7,942	1,004	5	1
4101000	105143	282Basis Intangible Difference	SNP	89	2	23	7	11	41	5	0	0
4101000	105150	CWIP Adjustment ~ PMI	SE	511	7	126	39	79	227	32	0	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	13,129	280	3,555	1,019	1,693	5,825	754	3	-
4101000	105175	Cost of Removal	GPS	18,129	386	4,909	1,407	2,338	8,044	1,041	5	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	325	7	88	25	42	144	19	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	37	1	9	3	6	17	2	0	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	453	7	112	34	70	202	28	0	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	41	1	11	3	4	20	2	-	-
4101000	205205	Inventory Reserve - PMI	SE	569	8	141	43	88	253	36	0	-
4101000	205411	190PMISec263A	SE	424	6	105	32	66	189	27	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	9	-	9	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(20)	-	-	-	-	(20)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	2	-	-	-	-	-	2	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	125	2	32	10	17	56	7	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	95	2	26	7	12	42	5	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4101000	210190	Prepaid Water Rights	SG	38	1	10	3	5	17	2	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(2,218)	(47)	(601)	(172)	(286)	(984)	(127)	(1)	-
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	1,638	-	-	-	-	-	-	-	1,638
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	1,342	-	-	-	-	-	-	-	1,342
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	759	-	-	-	759	-	-	-	-
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	WA	94	-	-	94	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(331)	(5)	(85)	(26)	(45)	(149)	(20)	(0)	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(1,264)	-	-	-	-	-	-	-	(1,264)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	(2)	-	-	-	-	-	-	-	(2)
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	3,056	-	-	-	-	-	-	-	3,056
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	659	14	178	51	85	292	38	0	-
4101000	415410	Reg Asset - Energy West Mining	SE	120	2	30	9	19	53	8	0	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(2)	(2)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	235	-	-	-	-	-	235	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	853	-	853	-	-	-	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	2	-	-	2	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(85)	-	-	-	(85)	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	50	-	-	-	-	-	-	-	50
4101000	415440	Reg Asset - Low Income Bill Discount - O	OTHER	97	-	-	-	-	-	-	-	97
4101000	415441	Reg Asset - Utility Community Advisory G	OTHER	21	-	-	-	-	-	-	-	21
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,691	-	-	-	-	-	-	-	1,691
4101000	415655	CA GHG Allowance	OTHER	627	-	-	-	-	-	-	-	627
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	120	-	-	-	-	-	-	120
4101000	415701	CA Deferred Intervenor Funding	OTHER	3	-	-	-	-	-	-	3
4101000	415720	Reg Asset - Community Solar - OR	OTHER	187	-	-	-	-	-	-	187
4101000	415815	Insurance Reserve	SO	33,367	711	9,035	2,589	4,303	14,805	1,915	9
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	125	-	-	-	-	-	-	125
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(3)	-	-	-	-	-	-	(3)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(13)	-	-	-	-	(13)	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(107)	-	-	-	-	-	-	(107)
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	2,014	-	-	-	-	-	-	2,014
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	15,642	-	-	-	-	-	-	15,642
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	29,092	-	-	-	-	-	-	29,092
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	62	-	-	-	-	-	-	62
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(86)	-	-	-	-	-	-	(86)
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	4,272	-	-	-	-	-	-	4,272
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)	-	-	-	-	(857)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,222	-	-	-	-	1,222	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85)	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	(682)	-	-	-	-	(682)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	-	-	-	-	(4,193)	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(1,394)	-	-	-	(1,394)	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(102)	(1)	(26)	(8)	(14)	(46)	(6)	(0)
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	408	-	-	-	-	-	-	408
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	23	-	-	-	-	-	-	23
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	-	-	-	-	-	10	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(63)	(2)	(17)	(4)	(6)	(30)	(3)	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(1,019)	-	-	-	-	-	-	(1,019)
4101000	430110	Reg Asset Balance Reclass	OTHER	258	-	-	-	-	-	-	258
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,577	-	-	-	-	-	-	1,577
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	2	7	1	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(29)	-	-	(29)	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(83)	(1)	(20)	(6)	(13)	(37)	(5)	(0)
4101000	6101001	190NOPA 103-99-00 RAR	SO	36	1	10	3	5	16	2	0
4101000	610111	283PMI SALE OF ASSETS	SE	853	12	211	65	132	379	54	0
4101000	610114	PMI EITF Pre stripping Cost	SE	998	14	247	76	154	444	63	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	-	1	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(22)	-	-	-	-	-	-	(22)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(792)	-	-	-	-	-	-	(792)
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	36	-	-	-	-	-	-	36
4101000	705454	Reg Liability - UT Property Insurance Re	UT	273	-	-	-	-	273	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	86	-	-	-	-	-	-	86
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	(418)	-	-	-	-	-	-	(418)
4101000	720200	190Deferred Compensation Payout	SO	502	11	136	39	65	223	29	0
4101000	720500	190Severance	SO	39	1	10	3	5	17	2	0



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4101000	720805	FAS 158 - Funded Pension Asset	SO	3,681	78	997	286	475	1,633	211	1	-
4101000	720815	FAS 158 Post Retirement Liability	SO	299	6	81	23	39	133	17	0	-
4101000	910530	190Injuries & Damages	SO	(43,678)	(930)	(11,827)	(3,389)	(5,633)	(19,380)	(2,507)	(11)	-
<b>4101000</b>	<b>Total</b>			<b>485,719</b>	<b>7,913</b>	<b>116,921</b>	<b>32,369</b>	<b>55,829</b>	<b>190,099</b>	<b>23,010</b>	<b>133</b>	<b>58,683</b>
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,339)	(29)	(363)	(104)	(173)	(594)	(77)	(0)	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(296)	(296)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(227)	-	-	-	-	-	-	(227)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(343)	-	-	-	-	-	(343)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(2,862)	-	(2,862)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(24)	-	-	-	-	-	-	-	(24)
4111000	1051156	Depreciation Flow-Through - UT	UT	(383)	-	-	-	-	(383)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	307	-	-	307	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,289)	-	-	-	(1,289)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(922)	-	-	-	(922)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(3)	(3)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(11)	-	-	-	-	-	(11)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(42)	-	(42)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(71)	-	-	-	-	(71)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(38)	-	-	(38)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(28)	-	-	-	(28)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(266,705)	(5,505)	(70,528)	(21,097)	(35,523)	(120,281)	(15,523)	(77)	1,830
4111000	105121	282DIT PMIDepreciation-Book	SE	(1,539)	(22)	(381)	(117)	(238)	(684)	(97)	(1)	-
4111000	105130	CIAC	CIAC	(31,411)	(1,059)	(8,540)	(1,960)	(3,143)	(15,117)	(1,592)	-	-
4111000	105140	Highway Relocation	SNPD	(650)	(22)	(177)	(41)	(65)	(313)	(33)	-	-
4111000	105142	Avoided Costs	SNP	(15,227)	(297)	(3,996)	(1,139)	(1,957)	(6,955)	(879)	(4)	(1)
4111000	105471	UT Kalamath Relicensing Costs	OTHER	7,888	-	-	-	-	-	-	-	7,888
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	812	17	220	63	105	360	47	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(171)	(4)	(74)	(23)	(10)	(58)	(3)	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(9,554)	(203)	(2,587)	(741)	(1,232)	(4,239)	(548)	(3)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,201	47	596	171	284	977	126	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(218)	(5)	(59)	(17)	(28)	(97)	(12)	(0)	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(132)	-	-	-	-	-	-	-	(132)
4111000	415251	Reg Asset - Low Carbon Energy Standards	OTHER	143	-	-	-	-	-	-	-	143
4111000	415252	Reg Asset - Distribution System Plan - O	OTHER	245	-	-	-	-	-	-	-	245
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,433	-	-	-	-	-	-	-	1,433
4111000	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	17,222	-	-	-	-	-	-	-	17,222
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	17	-	17	-	-	-	-	-	-
4111000	415264	Reg Asset - TB Flats - OR	OTHER	1,410	-	-	-	-	-	-	-	1,410
4111000	415270	Reg Asset - Electric Vehicle Charging In	OTHER	(1,240)	-	-	-	-	-	-	-	(1,240)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(111)	-	-	(111)	-	-	-	-	-
4111000	415305	Reg Asset - Cedar Springs II - OR	OTHER	75	-	-	-	-	-	-	-	75
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(1,288)	(18)	(318)	(98)	(199)	(572)	(81)	(1)	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(617)	-	-	-	-	-	-	-	(617)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	(2)	-	-	-	-	-	-	-	(2)
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(200)	-	-	-	-	-	-	-	(200)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	4,283	-	-	4,283	-	-	-	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	3	-	3	-	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(59)	(59)	-	-	-	-	-	-
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(937)	-	-	-	(937)	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	1	-	-	-	-	-	-	1
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	93	-	-	-	-	-	-	93
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	56	-	-	-	-	-	-	56
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(58)	-	-	-	-	-	-	(58)
4111000	415855	CA - January 2010 Storm Costs	OTHER	(87)	-	-	-	-	-	-	(87)
4111000	415857	ID - Deferred Overburden Costs	OTHER	(47)	-	-	-	-	-	-	(47)
4111000	415858	WY - Deferred Overburden Costs	WYP	(141)	-	-	-	(141)	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	132	-	-	-	-	-	-	132
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	28,849	-	-	-	-	-	-	28,849
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	631	-	-	-	-	-	-	631
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(878)	-	-	(878)	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	164	-	-	-	-	-	-	164
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(3)	(0)
4111000	425380	190Idaho Customer Bal Acct	OTHER	248	-	-	-	-	-	-	248
4111000	430100	283Weatherization	OTHER	2,969	-	-	-	-	-	-	2,969
4111000	505115	283Sales & Use Tax Audit	SO	(260)	(6)	(70)	(20)	(33)	(115)	(15)	(0)
4111000	505125	190Accrued Royalties	SE	(150)	(2)	(37)	(11)	(23)	(67)	(9)	(0)
4111000	505400	190Bonus Liability	SO	23	0	6	2	3	10	1	0
4111000	505450	Accrued Payroll Taxes	SO	3,086	66	836	239	398	1,369	177	1
4111000	5054501	Accrued Payroll Taxes - PMI	SE	124	2	31	9	19	55	8	0
4111000	505520	Bonus Accrual - PMI	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
4111000	505525	Accrued Severance -PMI	SE	283	4	70	21	44	126	18	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	106	2	29	8	14	47	6	0
4111000	505601	Sick Leave Accrual - PMI	SE	3	0	1	0	1	2	0	0
4111000	505700	190Accrued Retention Bonus	SO	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	54	1	14	4	8	24	3	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	79	-	-	-	-	-	-	79
4111000	605715	Trapper Mine Contract Obligation	SE	(701)	(10)	(173)	(53)	(108)	(312)	(44)	(0)
4111000	610141	190WA Rate Refunds	OTHER	527	-	-	-	-	-	-	527
4111000	610145	190REG LIAB_DSM	OTHER	(258)	-	-	-	-	-	-	(258)
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(895)	-	(895)	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	-	-	(333)	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	OTHER	146	-	-	-	-	-	-	146
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	392	-	-	-	-	-	-	392
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(19)	-	-	-	-	-	-	(19)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	140	-	-	-	-	-	-	140
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(789)	-	-	-	-	-	-	(789)
4111000	705280	Non-Property EDIT - CA	CA	(279)	(279)	-	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	WA	(200)	-	-	(200)	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,016)	(1,016)	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,797)	-	-	-	-	(2,797)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,043)	-	(13,043)	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,274)	-	-	(6,274)	-	-	-	-	
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,405)	-	-	-	(7,405)	-	-	-	
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(21,016)	-	-	-	-	(21,016)	-	-	
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(1,057)	(1,057)	-	-	-	-	-	-	
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,953)	-	-	(3,953)	-	-	-	-	
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(10,580)	-	-	-	(10,580)	-	-	-	
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	70	-	-	-	-	-	-	70	
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	618	-	-	-	-	-	-	618	
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,622	-	-	-	-	-	-	1,622	
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	349	-	-	-	-	-	-	349	
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(167)	-	-	-	-	-	-	(167)	
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(879)	(879)	-	-	-	-	-	-	
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	(3,194)	-	-	-	-	(3,194)	-	-	
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(17,433)	-	-	-	-	(17,433)	-	-	
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(2,408)	-	-	(2,408)	-	-	-	-	
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(10,390)	-	-	-	(10,390)	-	-	-	
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	0	0	-	-	-	-	-	-	
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	2,277	-	2,277	-	-	-	-	-	
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	6	6	-	-	-	-	-	-	
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	22	-	-	-	-	22	-	-	
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	95	-	95	-	-	-	-	-	
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	161	-	-	-	-	161	-	-	
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	(98)	-	-	-	(98)	-	-	-	
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(405)	-	-	-	-	-	-	(405)	
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(627)	-	-	-	-	
4111000	705450	Reg Liability - Property Insurance Reser	CA	465	465	-	-	-	-	-	-	
4111000	705451	Reg Liability - OR Property Insurance Re	OR	2,210	-	2,210	-	-	-	-	-	
4111000	705452	Reg Liability - Property Insurance Reser	WA	119	-	-	119	-	-	-	-	
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(3)	-	-	-	(3)	-	-	-	
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	85	-	-	-	-	-	-	85	
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	963	-	-	-	-	-	-	963	
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	680	-	-	-	-	-	-	680	
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	13	-	-	-	-	-	-	13	
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	-	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	205	-	-	-	-	-	-	205	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	31	1	8	2	4	14	2	0	
4111000	740100	283Post Merger Debt Loss	SNP	(109)	(2)	(29)	(8)	(14)	(50)	(6)	(0)	
4111000	910245	Contra Receivable from Joint Owners	SO	51	1	14	4	7	23	3	0	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	20	0	5	2	3	9	1	0	
4111000	920110	190PMIWWYExtractionTax	SE	785	11	194	60	122	349	49	0	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	19	0	5	2	3	9	1	0	
<b>4111000 Total</b>				<b>(360,946)</b>	<b>(10,149)</b>	<b>(97,558)</b>	<b>(34,960)</b>	<b>(73,548)</b>	<b>(184,849)</b>	<b>(24,804)</b>	<b>(310)</b>	<b>65,232</b>
<b>Grand Total</b>				<b>124,773</b>	<b>(2,236)</b>	<b>19,363</b>	<b>(2,591)</b>	<b>(17,719)</b>	<b>5,250</b>	<b>(1,793)</b>	<b>(177)</b>	<b>123,916</b>



**Investment Tax Credit Amortization (Actuals)**

Sum of Range: 01/2022 - 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,056)	-	-	-	(32)	(904)	(119)	(1)	-
<b>4114000 Total</b>					(1,056)	-	-	-	(32)	(904)	(119)	(1)	-
<b>Grand Total</b>					(1,056)	-	-	-	(32)	(904)	(119)	(1)	-

## **B8. PLANT IN SERVICE**





**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	13,160	188	3,388	1,048	1,803	5,948	780	5	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(29,613)	-	-	-	-	(29,613)	-	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	171,866	2,452	44,249	13,691	23,547	77,683	10,180	64	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,500	150	2,703	836	1,439	4,746	622	4	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	51,236	731	13,191	4,082	7,020	23,159	3,035	19	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,991	-	-	-	-	1,991	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	-	-	-	4,229	-	-	-	-
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	240	3,046	873	1,451	4,991	646	3	-
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	70	892	255	425	1,461	189	1	-
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	94	1,194	342	569	1,957	253	1	-
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,726	356	4,529	1,298	2,157	7,421	960	4	-
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	147,996	3,371	45,919	9,926	10,535	71,993	6,252	-	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,163	3,901	49,597	14,211	23,622	81,268	10,515	48	-
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,164	45	815	252	433	1,430	187	1	-
1010000	ELEC PLANT IN SERV 3032140	ESM-IRP	SO	2,634	56	713	204	340	1,168	151	1	-
1010000	ELEC PLANT IN SERV 3032150	CELOVIS	SO	4,359	93	1,180	338	562	1,934	250	1	-
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	66	835	239	398	1,368	177	1	-
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,428	30	387	111	184	634	82	0	-
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	29	364	104	173	596	77	0	-
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,625	35	440	126	210	721	93	0	-
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,258	91	1,153	330	549	1,889	244	1	-
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,288	27	349	100	166	572	74	0	-
1010000	ELEC PLANT IN SERV 3032220	COGNOS - EDW REPORTING TOOL	SO	512	11	139	40	66	227	29	0	-
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	125	1,591	456	758	2,608	337	2	-
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	62	787	226	375	1,290	167	1	-
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	43	547	157	261	896	116	1	-
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	192	2,437	698	1,161	3,993	517	2	-
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,573	225	2,863	820	1,364	4,691	607	3	-
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	221	2,812	806	1,340	4,608	596	3	-
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	41	519	149	247	850	110	1	-
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	51	654	187	312	1,072	139	1	-
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	287	3,652	1,046	1,739	5,984	774	4	-
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,891	147	1,866	535	889	3,058	396	2	-
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	412	127	219	723	95	1	-
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	7,487	159	2,027	581	966	3,322	430	2	-
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	53	16	28	93	12	0	-
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	13	4	7	23	3	0	-
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	331	5,973	1,848	3,179	10,486	1,374	9	-
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	168	52	89	295	39	0	-
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	9	16	53	7	0	-
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	56	712	204	339	1,167	151	1	-
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	256	3,251	932	1,548	5,327	689	3	-
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	125	2,259	699	1,202	3,966	520	3	-
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-	-
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	7,015	149	1,899	544	905	3,112	403	2	-
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	89,242	1,273	22,976	7,109	12,227	40,337	5,286	33	-
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	134	1,821	394	418	2,855	248	-	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	85	1,077	309	513	1,765	228	1	-
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	31,544	672	8,542	2,447	4,068	13,996	1,811	8	-
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,934	112	1,531	331	351	2,400	208	-	-
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	46,951	1,069	14,568	3,149	3,342	22,840	1,984	-	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	5,173	110	1,401	401	667	2,295	297	1	-
1010000	ELEC PLANT IN SERV 3033270	CEES - Customer Experience System	CN	10,515	239	3,263	705	749	5,115	444	-	-
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	7,520	160	2,036	583	970	3,336	432	2	-
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,903	89	1,211	262	278	1,899	165	-	-
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	337	73	77	528	46	-	-



**Electric Plant In Service with Unclassified**  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	19,936	425	5,398	1,547	2,571	8,846	1,144	5	-
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,125	144	2,607	807	1,387	4,576	600	4	-
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	146	-	-	-	146	-	-	-	-
1010000	ELEC PLANT IN SERV 3033380	GAS PLANT INTANGIBLES	SG	1,601	23	412	128	219	724	95	1	-
1010000	ELEC PLANT IN SERV 3033390	CYME GATEWAY	SO	923	20	250	72	119	410	53	0	-
1010000	ELEC PLANT IN SERV 3033410	M365	SO	3,712	79	1,005	288	479	1,647	213	1	-
1010000	ELEC PLANT IN SERV 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	278	6	75	22	36	123	16	0	-
1010000	ELEC PLANT IN SERV 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,315	28	356	102	170	584	76	0	-
1010000	ELEC PLANT IN SERV 3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,256	27	340	97	162	557	72	0	-
1010000	ELEC PLANT IN SERV 3033450	MAXIMO	SO	7,616	162	2,062	591	982	3,379	437	2	-
1010000	ELEC PLANT IN SERV 3033460	AURORA	SO	732	16	198	57	94	325	42	0	-
1010000	ELEC PLANT IN SERV 3033470	AUGMENTED REALITY	SO	460	10	125	36	59	204	26	0	-
1010000	ELEC PLANT IN SERV 3033480	CXP	CN	499	11	155	33	35	243	21	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	13	-	-	-	-	-	13	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SE	9	0	2	1	1	4	1	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	7,529	107	1,938	600	1,032	3,403	446	3	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	41,794	890	11,317	3,243	5,390	18,544	2,399	11	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	7	-	-	-	-	7	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	16	-	-	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	287	-	-	-	287	-	-	-	-
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	2,189	31	564	174	300	989	130	1	-
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	94	1,282	277	294	2,010	175	-	-
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,447	31	392	112	187	642	83	0	-
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	1,306	19	336	104	179	591	77	0	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	12,852	183	3,309	1,024	1,761	5,809	761	5	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	41,789	596	10,759	3,329	5,725	18,889	2,475	16	-
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	SG	35,638	508	9,175	2,839	4,883	16,108	2,111	13	-
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	37	1	9	3	5	17	2	0	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	1,004,310	14,326	258,571	80,004	137,599	453,947	59,489	373	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	4,384,746	62,546	1,128,904	349,293	600,748	1,981,899	259,727	1,630	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	958,931	13,679	246,888	76,389	131,382	433,435	56,801	357	-
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	425,373	6,068	109,517	33,886	58,280	192,268	25,197	158	-
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP.SUPV & ALARM	SG	49	1	13	4	7	22	3	0	-
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,879	455	8,208	2,539	4,368	14,409	1,888	12	-
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	172	2	44	14	24	78	10	0	-
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	23,545	336	6,062	1,876	3,226	10,642	1,395	9	-
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	5,779	82	1,488	460	792	2,612	342	2	-
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	8,032	115	2,068	640	1,100	3,631	476	3	-
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	379	5	97	30	52	171	22	0	-
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0	-
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	140	2	36	11	19	63	8	0	-
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	407	6	105	32	56	184	24	0	-
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	129	2	33	10	18	58	8	0	-
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	80	25	42	140	18	0	-
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	365	5	94	29	50	165	22	0	-
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	8,860	126	2,281	706	1,214	4,005	525	3	-
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	73,136	1,043	18,830	5,826	10,020	33,057	4,332	27	-
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	9,526	136	2,453	759	1,305	4,306	564	4	-
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	161,497	2,304	41,579	12,865	22,126	72,996	9,566	60	-
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	94	29	50	164	22	0	-
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,510	335	6,053	1,873	3,221	10,627	1,393	9	-
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,050	29	528	163	281	927	121	1	-
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,711	210	3,787	1,172	2,016	6,649	871	5	-
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	7,341	105	1,890	585	1,006	3,318	435	3	-
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	28,851	412	7,428	2,298	3,953	13,041	1,709	11	-



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Primary Account	FERC Secondary Acct	FERC Description	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	405,245	5,781	104,335	32,282	55,522	183,170	24,004	151	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	73,458	1,048	18,913	5,852	10,064	33,203	4,351	27	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,836	340	6,137	1,899	3,266	10,774	1,412	9	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	106	33	56	186	24	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	49	15	26	85	11	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	9	29	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	95,545	1,363	24,599	7,611	13,091	43,186	5,660	36	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,969	727	13,123	4,060	6,983	23,038	3,019	19	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	69,251	988	17,829	5,517	9,488	31,301	4,102	26	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,583	208	3,755	1,162	1,998	6,592	864	5	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,800	40	721	223	384	1,265	166	1	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	9	29	4	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	172	2	44	14	24	78	10	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,450	35	631	195	336	1,107	145	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,389	334	6,022	1,863	3,204	10,572	1,385	9	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,201	46	824	255	439	1,447	190	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	13,292	190	3,422	1,059	1,821	6,008	787	5	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,727	82	1,475	456	785	2,589	339	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	467	8,421	2,606	4,481	14,785	1,938	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	273,479	3,901	70,410	21,786	37,469	123,612	16,199	102	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	OR	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,412	234	4,226	1,307	2,249	7,418	972	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	4,028,996	57,471	1,037,312	320,953	552,007	1,821,101	238,654	1,498	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	591,683	8,440	152,336	47,134	81,066	267,440	35,048	220	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	285	-	-	-	-	285	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	457,383	6,524	117,758	36,435	62,665	206,736	27,093	170	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improveme	OR	300	-	300	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	24,624	351	6,340	1,962	3,374	11,130	1,459	9	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3480000	ENERGY STORAGE-PROD	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	217	67	115	380	50	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	62,929	898	16,202	5,013	8,622	28,444	3,728	23	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	269,323	3,842	69,340	21,455	36,900	121,734	15,953	100	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	369,711	5,274	95,186	29,452	50,654	167,109	21,900	137	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,418,396	34,497	622,644	192,652	331,341	1,093,112	143,252	899	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	176,894	2,523	45,543	14,091	24,236	79,956	10,478	66	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	25,320	361	6,519	2,017	3,469	11,445	1,500	9	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,507,996	21,511	388,251	120,128	206,609	681,612	89,325	561	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,240,506	17,695	319,383	98,820	169,960	560,707	73,480	461	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,630,355	23,256	419,754	129,875	223,373	736,918	96,573	606	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,860	55	994	308	529	1,745	229	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	130	2,338	723	1,244	4,104	538	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,141	173	3,126	967	1,663	5,488	719	5	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	931	931	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	26,612	-	-	-	-	26,612	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,721	-	-	1,721	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	847	-	-	-	847	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	547	-	-	-	547	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,168	1,168	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,633	-	-	-	-	-	1,633	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	5,850	-	5,850	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	12,059	-	-	-	-	12,059	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	530	-	-	530	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	4,607	-	-	-	4,607	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	5,887	-	-	-	5,887	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	5,288	5,288	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	4,265	-	-	-	-	-	4,265	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	34,102	-	34,102	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	65,457	-	-	-	-	65,457	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	8,503	-	-	8,503	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	18,024	-	-	-	18,024	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	5,025	-	-	-	5,025	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	31,089	31,089	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	45,623	-	-	-	-	-	45,623	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	280,219	-	280,219	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	545,335	-	-	-	-	545,335	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	85,116	-	-	85,116	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	137,386	-	-	-	137,386	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	20,004	-	-	-	20,004	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	509	509	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	602	-	-	-	-	-	602	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,501	-	4,501	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,540	-	-	-	-	7,540	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,565	-	-	1,565	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,140	-	-	-	2,140	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	339	-	-	-	339	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	90,733	90,733	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	103,860	-	-	-	-	-	103,860	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	486,693	-	486,693	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	455,298	-	-	-	-	455,298	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	123,063	-	-	123,063	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	154,680	-	-	-	154,680	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	30,638	-	-	-	30,638	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	45,716	45,716	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	44,976	-	-	-	-	-	44,976	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	312,536	-	312,536	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	281,009	-	-	-	-	281,009	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	87,680	-	-	87,680	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	116,696	-	-	-	116,696	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	15,220	-	-	-	15,220	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	19,245	19,245	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	13,113	-	-	-	-	-	13,113	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	113,846	-	113,846	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	251,387	-	-	-	-	251,387	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	22,848	-	-	22,848	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	29,244	-	-	-	29,244	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	5,402	-	-	-	5,402	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,693	21,693	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	34,401	-	-	-	-	-	34,401	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	221,200	-	221,200	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	664,575	-	-	-	-	664,575	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	35,293	-	-	35,293	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	51,638	-	-	-	51,638	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	19,361	-	-	-	19,361	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	58,956	58,956	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	91,173	-	-	-	-	-	91,173	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	516,427	-	516,427	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	633,853	-	-	-	-	633,853	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	126,606	-	-	126,606	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	118,280	-	-	-	118,280	-	-	-



**Electric Plant In Service with Unclassified**  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	16,565	-	-	-	16,565	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	11,556	11,556	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	10,064	-	-	-	-	10,064	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	111,239	-	111,239	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	104,810	-	-	-	104,810	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	27,318	-	-	27,318	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	19,980	-	-	-	19,980	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	4,422	-	-	-	4,422	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	17,833	17,833	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	41,333	-	-	-	-	41,333	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	230,045	-	230,045	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	301,857	-	-	-	301,857	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	49,378	-	-	49,378	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	39,292	-	-	-	39,292	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	13,333	-	-	-	13,333	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	8,957	8,957	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	17,975	-	-	-	-	17,975	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	101,011	-	101,011	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	111,224	-	-	-	111,224	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	15,161	-	-	15,161	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	14,872	-	-	-	14,872	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	2,851	-	-	-	2,851	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	284	284	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,664	-	2,664	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,170	-	-	-	4,170	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA	524	-	-	524	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	840	-	-	-	840	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	153	-	-	-	153	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	854	-	-	-	-	854	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,861	-	24,861	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,381	-	-	-	21,381	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,043	-	-	4,043	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,690	-	-	-	8,690	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,294	-	-	-	2,294	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	1,129	26	350	76	80	549	48	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SO	7,516	160	2,035	583	969	3,335	431	2
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT	2,670	-	-	-	-	2,670	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP	1,958	-	-	-	1,958	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU	221	-	-	-	221	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU	5	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	OR	1	-	1	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SO	95	2	26	7	12	42	5	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT	86	-	-	-	-	86	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP	52	-	-	-	52	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA	3,831	3,831	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN	8,212	187	2,548	551	585	3,995	347	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	12,179	-	-	-	-	12,179	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR	37,973	-	37,973	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS SE	909	13	225	69	141	404	57	0	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS SG	11,960	171	3,079	953	1,639	5,406	708	4	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS SO	105,311	2,243	28,517	8,171	13,582	46,726	6,045	28	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS UT	46,965	-	-	-	-	46,965	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS WA	11,771	-	-	11,771	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS WYP	12,344	-	-	-	12,344	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS WYU	4,192	-	-	-	4,192	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR CA	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR OR	5,655	-	5,655	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR SO	1,815	39	492	141	234	805	104	0	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR UT	33	-	-	-	-	33	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR WA	2,533	-	-	2,533	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR WYP	4,631	-	-	-	4,631	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE CN	959	22	298	64	68	467	41	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE IDU	81	-	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE OR	1,330	-	1,330	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SG	1,736	25	447	138	238	784	103	1	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SO	14,559	310	3,942	1,130	1,878	6,460	836	4	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE UT	978	-	-	-	-	978	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WA	60	-	-	60	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WYP	512	-	-	-	512	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WYU	46	-	-	-	46	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	51	51	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	2,749	63	853	184	196	1,337	116	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	409	-	-	-	-	-	409	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	948	-	948	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SE	27	0	7	2	4	12	2	0	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	2,723	39	701	217	373	1,231	161	1	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	58,717	1,250	15,900	4,556	7,573	26,052	3,371	15	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	716	-	-	-	-	716	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	342	-	-	342	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	1,575	-	-	-	1,575	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	76	-	-	-	76	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT CN	0	0	0	0	0	0	0	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT IDU	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT OR	2	-	2	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT SG	37	1	10	3	5	17	2	0	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT SO	563	12	152	44	73	250	32	0	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT UT	9	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT WYP	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT WYU	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS IDU	300	-	-	-	-	-	300	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS OR	1,925	-	1,925	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SE	25	0	6	2	4	11	2	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SG	540	8	139	43	74	244	32	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SO	678	14	183	53	87	301	39	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS UT	3,229	-	-	-	-	3,229	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS WA	235	-	-	235	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS WYP	692	-	-	-	692	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES OR	280	-	280	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES SG	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES SO	254	5	69	20	33	113	15	0	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES UT	668	-	-	-	-	668	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES WA	10	-	-	10	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES WYP	19	-	-	-	19	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CA	419	419	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK IDU	1,943	-	-	-	-	-	1,943	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR 5,750	-	5,750	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE 71	1	17	5	11	31	4	0	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG 8,665	124	2,231	690	1,187	3,917	513	3	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO 1,329	28	360	103	171	590	76	0	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT 8,580	-	-	-	-	8,580	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA 1,341	-	-	1,341	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP 2,326	-	-	-	2,326	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU 392	-	-	-	392	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA 1,512	1,512	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU 4,446	-	-	-	-	-	4,446	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR 14,467	-	14,467	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE 181	3	45	14	28	80	11	0	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG 7,405	106	1,907	590	1,015	3,347	439	3	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO 334	7	91	26	43	148	19	0	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT 22,503	-	-	-	-	22,503	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA 3,228	-	-	3,228	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP 5,587	-	-	-	5,587	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU 1,302	-	-	-	1,302	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR 339	-	339	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SE 4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG 3,864	55	995	308	529	1,747	229	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT 196	-	-	-	-	196	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA 636	636	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU 2,501	-	-	-	-	-	2,501	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR 5,204	-	5,204	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SE 42	1	10	3	7	19	3	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG 1,901	27	489	151	260	859	113	1	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO 1,197	25	324	93	154	531	69	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT 11,973	-	-	-	-	11,973	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA 1,165	-	-	1,165	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP 4,331	-	-	-	4,331	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU 1,169	-	-	-	1,169	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA 329	329	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU 245	-	-	-	-	-	245	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR 743	-	743	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE 6	0	2	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG 1,436	20	370	114	197	649	85	1	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO 79	2	21	6	10	35	5	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT 543	-	-	-	-	543	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA 161	-	-	161	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP 466	-	-	-	466	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU 93	-	-	-	93	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR 317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG 661	9	170	53	91	299	39	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO 215	5	58	17	28	95	12	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT 1,650	-	-	-	-	1,650	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA 170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP 86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO 2,993	64	810	232	386	1,328	172	1	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA 157	157	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU 599	-	-	-	-	-	599	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR 2,843	-	2,843	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG 6,475	92	1,667	516	887	2,927	384	2	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO 221	5	60	17	28	98	13	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT 4,039	-	-	-	-	4,039	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA 710	-	-	710	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP 1,298	-	-	-	1,298	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU 1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA 1,041	1,041	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU 2,267	-	-	-	-	-	2,267	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR 11,141	-	11,141	-	-	-	-	-	-



**Electric Plant In Service with Unclassified**  
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 Allocation Method - Factor 2020 Protocol  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE 126	2	31	10	19	56	8	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG 21,953	313	5,652	1,749	3,008	9,923	1,300	8	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO 1,874	40	507	145	242	831	108	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT 16,682	-	-	-	-	16,682	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA 2,864	-	-	2,864	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP 4,147	-	-	-	4,147	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU 337	-	-	-	337	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA 576	576	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU 1,408	-	-	-	-	-	1,408	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR 10,239	-	10,239	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SE 1,326	19	328	101	205	590	83	1	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG 6,982	100	1,798	556	957	3,156	414	3	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO 5,229	111	1,416	406	674	2,320	300	1	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT 8,497	-	-	-	-	8,497	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA 1,462	-	-	1,462	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP 2,896	-	-	-	2,896	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU 106	-	-	-	106	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA 2,193	2,193	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU 3,779	-	-	-	-	-	3,779	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR 15,135	-	15,135	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG 285	4	73	23	39	129	17	0	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO 863	18	234	67	111	383	50	0	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT 15,504	-	-	-	-	15,504	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA 3,081	-	-	3,081	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP 6,079	-	-	-	6,079	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU 970	-	-	-	970	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA -	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU 561	-	-	-	-	-	561	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR 1,066	-	1,066	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG 124	2	32	10	17	56	7	0	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT 979	-	-	-	-	979	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU 210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA 1,665	1,665	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU 4,648	-	-	-	-	-	4,648	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR 15,524	-	15,524	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG 1,231	18	317	98	169	557	73	0	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO 1,209	26	327	94	156	536	69	0	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT 17,034	-	-	-	-	17,034	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA 2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP 8,144	-	-	-	8,144	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU 1,041	-	-	-	1,041	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR 1,392	-	1,392	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG 3,018	43	777	240	413	1,364	179	1	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT 385	-	-	-	-	385	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	WYP 222	-	-	-	222	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR 1,217	-	1,217	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG 34,870	497	8,978	2,778	4,777	15,761	2,065	13	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO 1,169	25	317	91	151	519	67	0	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT 2,425	-	-	-	-	2,425	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP 900	-	-	-	900	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA 1,676	1,676	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU 3,941	-	-	-	-	-	3,941	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR 11,413	-	11,413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG 325	5	84	26	45	147	19	0	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO 1,134	24	307	88	146	503	65	0	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT 17,647	-	-	-	-	17,647	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA 2,192	-	-	2,192	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP 4,921	-	-	-	4,921	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU 1,653	-	-	-	1,653	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CA 720	720	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	IDU 2,416	-	-	-	-	-	2,416	-	-





**Electric Plant In Service with Unclassified**  
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 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	OR	3,710	-	3,710	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	SE	237	3	59	18	37	105	15	0	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	SG	6,814	97	1,754	543	934	3,080	404	3	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	SO	688	15	186	53	89	305	39	0	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	UT	9,565	-	-	-	-	9,565	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	WA	1,329	-	-	1,329	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	WYP	3,180	-	-	-	3,180	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	WYU	806	-	-	-	806	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	5,694	5,694	-	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,452	79	1,071	231	246	1,679	146	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	13,909	-	-	-	-	-	13,909	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	59,493	-	59,493	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SE	280	4	69	21	43	124	18	0	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SG	188,339	2,687	48,490	15,003	25,804	85,129	11,156	70	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SO	93,873	1,999	25,419	7,284	12,107	41,651	5,389	25	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	UT	65,525	-	-	-	-	65,525	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WA	12,466	-	-	12,466	-	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYP	26,251	-	-	-	26,251	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYU	6,078	-	-	-	6,078	-	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	322	322	-	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	IDU	314	-	-	-	-	-	314	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	OR	2,360	-	2,360	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SE	82	1	20	6	13	37	5	0	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SG	4,034	58	1,039	321	553	1,824	239	2	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SO	186	4	50	14	24	83	11	0	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	UT	1,763	-	-	-	-	1,763	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WA	477	-	-	477	-	-	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYP	609	-	-	-	609	-	-	-	
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	118	-	-	-	118	-	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CA	55	55	-	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	78	2	24	5	6	38	3	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	78	-	-	-	-	-	78	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	1,275	-	1,275	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SG	2,934	42	755	234	402	1,326	174	1	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	2,094	45	567	162	270	929	120	1	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	1,485	-	-	-	-	1,485	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	185	-	-	185	-	-	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	251	-	-	-	251	-	-	-	
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	SE	1,823	26	451	138	282	810	115	1	
<b>1010000 Total</b>				<b>31,763,122</b>	<b>672,297</b>	<b>8,603,711</b>	<b>2,463,248</b>	<b>4,097,359</b>	<b>14,093,930</b>	<b>1,824,225</b>	<b>8,352</b>	<b>-</b>
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	SG	(32)	(0)	(8)	(3)	(4)	(15)	(2)	(0)	
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,112)	(24)	(301)	(86)	(143)	(494)	(64)	(0)	
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	SG	(23,455)	(335)	(6,039)	(1,868)	(3,213)	(10,601)	(1,389)	(9)	
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140149	TRANS PLANT NON-RECONCILED	SG	(3,474)	(50)	(894)	(277)	(476)	(1,570)	(206)	(1)	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	CA	(531)	(531)	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	IDU	(626)	-	-	-	-	-	(626)	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	OR	(1,338)	-	(1,338)	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	UT	(2,029)	-	-	-	-	(2,029)	-	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WA	(354)	-	-	(354)	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WYU	(672)	-	-	-	(672)	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-	



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
<b>1019000 Total</b>					<b>(33,646)</b>	<b>(939)</b>	<b>(8,587)</b>	<b>(2,590)</b>	<b>(4,513)</b>	<b>(14,719)</b>	<b>(2,288)</b>	<b>(10)</b>	-
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(142)	(44)	(76)	(250)	(33)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	142	44	76	250	33	0	-
<b>1020000 Total</b>					-	-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-	-
<b>1060000 Total</b>					-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	8,722	8,722	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,095	-	-	-	-	-	5,095	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	29,520	-	29,520	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	43,830	-	-	-	-	43,830	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,852	-	-	8,852	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	10,598	-	-	-	10,598	-	-	-	-
<b>1061000 Total</b>					<b>106,616</b>	<b>8,722</b>	<b>29,520</b>	<b>8,852</b>	<b>10,598</b>	<b>43,830</b>	<b>5,095</b>	-	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	SG	226,158	3,226	58,227	18,016	30,986	102,223	13,396	84	-
<b>1062000 Total</b>					<b>226,158</b>	<b>3,226</b>	<b>58,227</b>	<b>18,016</b>	<b>30,986</b>	<b>102,223</b>	<b>13,396</b>	<b>84</b>	-
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	70,966	1,012	18,271	5,653	9,723	32,076	4,204	26	-
<b>1063000 Total</b>					<b>70,966</b>	<b>1,012</b>	<b>18,271</b>	<b>5,653</b>	<b>9,723</b>	<b>32,076</b>	<b>4,204</b>	<b>26</b>	-
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	59,990	1,278	16,244	4,655	7,737	26,617	3,444	16	-
<b>1064000 Total</b>					<b>59,990</b>	<b>1,278</b>	<b>16,244</b>	<b>4,655</b>	<b>7,737</b>	<b>26,617</b>	<b>3,444</b>	<b>16</b>	-
<b>Grand Total</b>					<b>32,193,206</b>	<b>685,595</b>	<b>8,717,386</b>	<b>2,497,834</b>	<b>4,151,889</b>	<b>14,283,958</b>	<b>1,848,076</b>	<b>8,468</b>	-

# **B9. CAPITAL LEASE PLANT**



**Capital Lease (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714	-	2,714	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	-	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	173	3,131	969	1,666	5,496	720	5
<b>1011000 Total</b>					<b>14,874</b>	<b>173</b>	<b>5,845</b>	<b>969</b>	<b>1,666</b>	<b>5,496</b>	<b>720</b>	<b>5</b>
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,562)	-	(1,562)	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	-	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(3,190)	(45)	(821)	(254)	(437)	(1,442)	(189)	(1)
<b>1011500 Total</b>					<b>(4,752)</b>	<b>(45)</b>	<b>(2,384)</b>	<b>(254)</b>	<b>(437)</b>	<b>(1,442)</b>	<b>(189)</b>	<b>(1)</b>
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	6,308	-	-	-	-	6,308	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,793	68	1,234	382	657	2,166	284	2
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	-	-	-	-	-	-	-	-
<b>1011900 Total</b>					<b>14,246</b>	<b>68</b>	<b>4,380</b>	<b>382</b>	<b>657</b>	<b>8,474</b>	<b>284</b>	<b>2</b>
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(6,279)	-	-	-	-	(6,279)	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(68)	(1,234)	(382)	(657)	(2,166)	(284)	(2)
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-
<b>1011950 Total</b>					<b>(14,218)</b>	<b>(68)</b>	<b>(4,380)</b>	<b>(382)</b>	<b>(657)</b>	<b>(8,446)</b>	<b>(284)</b>	<b>(2)</b>
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-
<b>1119000 Total</b>												
<b>Grand Total</b>					<b>10,150</b>	<b>128</b>	<b>3,461</b>	<b>715</b>	<b>1,229</b>	<b>4,082</b>	<b>531</b>	<b>3</b>

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



**Plant Held for Future Use (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	-	-	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,220	17	314	97	167	552	72	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	194	60	103	341	45	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	631	631	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,673	-	-	-	-	5,673	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
<b>1050000 Total</b>					<b>15,173</b>	<b>659</b>	<b>7,402</b>	<b>157</b>	<b>271</b>	<b>6,566</b>	<b>117</b>	<b>1</b>	<b>-</b>
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
<b>1059000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>15,173</b>	<b>659</b>	<b>7,402</b>	<b>157</b>	<b>271</b>	<b>6,566</b>	<b>117</b>	<b>1</b>	<b>-</b>

# **B11. MISC. DEFERRED DEBITS**



Deferred Debits (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	34	580	178	363	1,043	147	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(29)	(504)	(155)	(316)	(907)	(128)	(1)	-
<b>1861000 Total</b>					<b>307</b>	<b>4</b>	<b>76</b>	<b>23</b>	<b>47</b>	<b>136</b>	<b>19</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	135	3	36	10	17	60	8	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	36	1	10	3	5	16	2	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,591	-	-	-	-	-	-	-	####
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	-	-	-	-	-	-	-	-	-
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COST	OTHER	187	-	-	-	-	-	-	-	187
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING CO	OTHER	137	-	-	-	-	-	-	-	137
<b>1861200 Total</b>					<b>2,085</b>	<b>4</b>	<b>46</b>	<b>13</b>	<b>22</b>	<b>76</b>	<b>10</b>	<b>0</b>	<b>####</b>
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
<b>1861310 Total</b>					-	-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
<b>1862000 Total</b>					-	-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
<b>1863500 Total</b>					-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMEN	SE	168	2	41	13	26	75	11	0	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
<b>1865000 Total</b>					<b>168</b>	<b>2</b>	<b>41</b>	<b>13</b>	<b>26</b>	<b>75</b>	<b>11</b>	<b>0</b>	<b>-</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	0	0	0	0	0	0	0	0	-
<b>1867000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	108	-	-	-	-	-	-	-	108
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	43	1	11	3	6	19	3	0	-
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	726	10	187	58	99	328	43	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,945	28	501	155	266	879	115	1	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-





**Deferred Debits (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-	-	-	-	-	-	-		
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	27,383	391	7,050	2,181	3,752	12,377	1,622	10	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	17,533	250	4,514	1,397	2,402	7,925	1,039	7	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	15,875	226	4,087	1,265	2,175	7,176	940	6	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	4,153	59	1,069	331	569	1,877	246	2	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,340	19	345	107	184	606	79	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	198	3	51	16	27	89	12	0	-
1868000	MISC DF DR-OTH-CST	185400	Trans Readiness Security - Due to ESM	SG	2,156	31	555	172	295	974	128	1	-
1868000	MISC DF DR-OTH-CST	185401	Trans Readiness Security - ESM Rec	SG	(2,156)	(31)	(555)	(172)	(295)	(974)	(128)	(1)	-
1868000	MISC DF DR-OTH-CST	185402	Trans Sec - Site Control - Due to ESM	SG	2	0	1	0	0	1	0	0	-
1868000	MISC DF DR-OTH-CST	185403	Trans Sec - Site Control - ESM Rec	SG	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	3,046	43	784	243	417	1,377	180	1	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	2,332	33	600	186	319	1,054	138	1	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	551	8	142	44	76	249	33	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	3,706	53	954	295	508	1,675	220	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,415	20	364	113	194	640	84	1	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	2,793	40	719	222	383	1,262	165	1	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,146	45	810	251	431	1,422	186	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	3,731	53	961	297	511	1,686	221	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	4,083	58	1,051	325	559	1,845	242	2	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	2,027	29	522	162	278	916	120	1	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,064	15	274	85	146	481	63	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	3,301	47	850	263	452	1,492	196	1	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	3,741	53	963	298	513	1,691	222	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	3,892	56	1,002	310	533	1,759	231	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	633	9	163	50	87	286	38	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	1,125	16	290	90	154	508	67	0	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	1,170	17	301	93	160	529	69	0	-
<b>1868000 Total</b>					<b>111,061</b>	<b>1,583</b>	<b>28,566</b>	<b>8,839</b>	<b>15,201</b>	<b>50,150</b>	<b>6,572</b>	<b>41</b>	<b>108</b>
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-	-
<b>1868200 Total</b>					-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-	-



**Deferred Debits (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-		
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,418	34	623	193	331	1,093	143	1	-
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
<b>1869000 Total</b>					<b>2,418</b>	<b>34</b>	<b>623</b>	<b>193</b>	<b>331</b>	<b>1,093</b>	<b>143</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>116,038</b>	<b>1,628</b>	<b>29,352</b>	<b>9,080</b>	<b>15,628</b>	<b>51,529</b>	<b>6,755</b>	<b>42</b>	<b>###</b>

# **B12. BLANK**

# **B13. MATERIALS & SUPPLIES**



**Material & Supplies (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	SE	-	-	-	-	-	-	-	-	-
<b>1511100 Total</b>												
1511120	COAL INVNTY-HUNTER	0	SE	35,449	509	8,767	2,688	5,486	15,759	2,227	14	-
<b>1511120 Total</b>				<b>35,449</b>	<b>509</b>	<b>8,767</b>	<b>2,688</b>	<b>5,486</b>	<b>15,759</b>	<b>2,227</b>	<b>14</b>	<b>-</b>
1511130	COAL INVNTY-HTG	0	SE	20,531	295	5,077	1,557	3,177	9,127	1,290	8	-
<b>1511130 Total</b>				<b>20,531</b>	<b>295</b>	<b>5,077</b>	<b>1,557</b>	<b>3,177</b>	<b>9,127</b>	<b>1,290</b>	<b>8</b>	<b>-</b>
1511140	COAL INVNTY-JB	0	SE	38,247	549	9,459	2,900	5,919	17,003	2,403	15	-
<b>1511140 Total</b>				<b>38,247</b>	<b>549</b>	<b>9,459</b>	<b>2,900</b>	<b>5,919</b>	<b>17,003</b>	<b>2,403</b>	<b>15</b>	<b>-</b>
1511160	COAL INVNTY-NAU	0	SE	19,694	283	4,870	1,493	3,048	8,755	1,237	8	-
<b>1511160 Total</b>				<b>19,694</b>	<b>283</b>	<b>4,870</b>	<b>1,493</b>	<b>3,048</b>	<b>8,755</b>	<b>1,237</b>	<b>8</b>	<b>-</b>
1511170	COAL INVNTY-CPP	0	SE	-	-	-	-	-	-	-	-	-
<b>1511170 Total</b>												
1511180	COAL INVNTY-WYODAK	0	SE	-	-	-	-	-	-	-	-	-
<b>1511180 Total</b>												
1511190	COAL INV-TERRA/HEADW	0	SE	-	-	-	-	-	-	-	-	-
<b>1511190 Total</b>												
1511200	COAL INVNTY-CHOLLA	0	SE	-	-	-	-	-	-	-	-	-
<b>1511200 Total</b>												
1511300	COAL INVNTY-COLSTRI	0	SE	2,064	30	510	157	319	918	130	1	-
<b>1511300 Total</b>				<b>2,064</b>	<b>30</b>	<b>510</b>	<b>157</b>	<b>319</b>	<b>918</b>	<b>130</b>	<b>1</b>	<b>-</b>
1511400	COAL INVNTY-CRAIG	0	SE	2,217	32	548	168	343	986	139	1	-
<b>1511400 Total</b>				<b>2,217</b>	<b>32</b>	<b>548</b>	<b>168</b>	<b>343</b>	<b>986</b>	<b>139</b>	<b>1</b>	<b>-</b>
1511500	COAL INV- DEER CREEK	0	SE	-	-	-	-	-	-	-	-	-
<b>1511500 Total</b>												
1511600	COAL INVNTY-DJ	0	SE	14,931	214	3,692	1,132	2,310	6,638	938	6	-
<b>1511600 Total</b>				<b>14,931</b>	<b>214</b>	<b>3,692</b>	<b>1,132</b>	<b>2,310</b>	<b>6,638</b>	<b>938</b>	<b>6</b>	<b>-</b>
1511700	COAL INVNTY-RG	0	SE	25,850	371	6,393	1,960	4,000	11,492	1,624	10	-
<b>1511700 Total</b>				<b>25,850</b>	<b>371</b>	<b>6,393</b>	<b>1,960</b>	<b>4,000</b>	<b>11,492</b>	<b>1,624</b>	<b>10</b>	<b>-</b>
1511800	COAL INVENTORY	0	SE	-	-	-	-	-	-	-	-	-
<b>1511800 Total</b>												
1511900	COAL INVNTY-HAYDEN	0	SE	2,596	37	642	197	402	1,154	163	1	-
<b>1511900 Total</b>				<b>2,596</b>	<b>37</b>	<b>642</b>	<b>197</b>	<b>402</b>	<b>1,154</b>	<b>163</b>	<b>1</b>	<b>-</b>
1512000	NATURAL GAS	0	SE	-	-	-	-	-	-	-	-	-
<b>1512000 Total</b>												
1512110	NATURAL GAS-HRMSTN	0	SE	-	-	-	-	-	-	-	-	-
<b>1512110 Total</b>												
1512150	NATURAL GAS-LTTL MT	0	SE	-	-	-	-	-	-	-	-	-
<b>1512150 Total</b>												
1512160	NATURAL GAS-NAU	0	SE	-	-	-	-	-	-	-	-	-
<b>1512160 Total</b>												
1512170	NATURAL GAS-WV	0	SE	-	-	-	-	-	-	-	-	-
<b>1512170 Total</b>												
1512180	NATURAL GAS-CLAY BAS	0	SE	3,419	49	845	259	529	1,520	215	1	-
<b>1512180 Total</b>				<b>3,419</b>	<b>49</b>	<b>845</b>	<b>259</b>	<b>529</b>	<b>1,520</b>	<b>215</b>	<b>1</b>	<b>-</b>
1512190	NATURAL GAS-CHEHALIS	0	SE	-	-	-	-	-	-	-	-	-
<b>1512190 Total</b>												
1512210	NAT GAS-JACKSON PRA	0	SE	-	-	-	-	-	-	-	-	-
<b>1512210 Total</b>												
1512500	NATURAL GAS-CUR CR	0	SE	-	-	-	-	-	-	-	-	-
<b>1512500 Total</b>												
1512600	NATURAL GAS-LAKE SD	0	SE	-	-	-	-	-	-	-	-	-
<b>1512600 Total</b>												
1512700	NATURAL GAS-GADSBY	0	SE	-	-	-	-	-	-	-	-	-
<b>1512700 Total</b>												
1512800	OIL INVNTY-B H P&L	0	SE	-	-	-	-	-	-	-	-	-
<b>1512800 Total</b>												



**Material & Supplies (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,722	39	673	206	421	1,210	171	1	-
<b>1514000 Total</b>					<b>2,722</b>	<b>39</b>	<b>673</b>	<b>206</b>	<b>421</b>	<b>1,210</b>	<b>171</b>	<b>1</b>	<b>-</b>
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
<b>1514100 Total</b>					-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-	-
<b>1514120 Total</b>					-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-	-
<b>1514130 Total</b>					-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-	-
<b>1514140 Total</b>					-	-	-	-	-	-	-	-	-
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	131	2	33	10	20	58	8	0	-
<b>1514300 Total</b>					<b>131</b>	<b>2</b>	<b>33</b>	<b>10</b>	<b>20</b>	<b>58</b>	<b>8</b>	<b>0</b>	<b>-</b>
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	66	1	16	5	10	29	4	0	-
<b>1514400 Total</b>					<b>66</b>	<b>1</b>	<b>16</b>	<b>5</b>	<b>10</b>	<b>29</b>	<b>4</b>	<b>0</b>	<b>-</b>
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-	-
<b>1514600 Total</b>					-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-	-
<b>1514800 Total</b>					-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	50	1	12	4	8	22	3	0	-
<b>1514900 Total</b>					<b>50</b>	<b>1</b>	<b>12</b>	<b>4</b>	<b>8</b>	<b>22</b>	<b>3</b>	<b>0</b>	<b>-</b>
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(40)	(11)	(19)	(66)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	24,978	356	6,431	1,990	3,422	11,290	1,480	9	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	19,543	279	5,032	1,557	2,678	8,833	1,158	7	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,615	94	1,703	527	906	2,990	392	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,404	63	1,134	351	603	1,991	261	2	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,238	189	3,408	1,055	1,814	5,984	784	5	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	19,437	277	5,004	1,548	2,663	8,786	1,151	7	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	27,869	398	7,175	2,220	3,818	12,597	1,651	10	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,189	17	306	95	163	537	70	0	-
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	4,004	57	1,031	319	549	1,810	237	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,676	95	1,719	532	915	3,017	395	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,791	54	976	302	519	1,713	225	1	-
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	6	0	2	0	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	230	3	59	18	32	104	14	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	116	2	30	9	16	52	7	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	313	4	81	25	43	141	19	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	982	14	253	78	135	444	58	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	605	9	156	48	83	273	36	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	SG	443	6	114	35	61	200	26	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	563	8	145	45	77	255	33	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	151	2	39	12	21	68	9	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	8	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	818	-	-	-	818	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	163	-	-	-	163	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	247	-	-	-	247	-	-	-	-



**Material & Supplies (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	861	-	-	-	861	-	-	-
1541000	PLNT M&S STK CNTRL 2025	LOVELL STORE ROOM	WYP	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	827	-	-	-	827	-	-	-
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	546	-	-	-	546	-	-	-
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	1,014	-	-	-	1,014	-	-	-
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	777	-	-	-	777	-	-	-
1541000	PLNT M&S STK CNTRL 2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,479	-	-	-	1,479	-	-	-
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	516	-	-	-	516	-	-	-
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	518	-	-	-	518	-	-	-
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	2,429	-	-	-	-	2,429	-	-
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	1	-	-	-	-	1	-	-
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	1,059	-	-	-	-	1,059	-	-
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	75	-	-	-	-	75	-	-
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	182	-	-	-	-	182	-	-
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	299	-	-	-	-	299	-	-
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	790	-	-	-	790	-	-	-
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	384	-	-	-	384	-	-	-
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	2,564	-	-	-	2,564	-	-	-
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	1,711	-	-	-	1,711	-	-	-
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	9,861	-	-	-	9,861	-	-	-
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	1,174	-	-	-	1,174	-	-	-
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	2,433	-	-	-	2,433	-	-	-
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	819	-	-	-	819	-	-	-
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	1,042	-	-	-	1,042	-	-	-
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	756	-	-	-	756	-	-	-
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	2,272	-	-	-	2,272	-	-	-
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	716	-	-	-	716	-	-	-
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	475	-	-	-	475	-	-	-
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	846	-	-	-	846	-	-	-
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	857	-	-	-	857	-	-	-
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	1,159	-	-	-	1,159	-	-	-
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	116	-	-	-	116	-	-	-
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	129	-	-	-	129	-	-	-
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	2,259	-	-	-	2,259	-	-	-
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	124	-	-	-	124	-	-	-
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	750	-	-	-	750	-	-	-
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	2,343	-	-	2,343	-	-	-	-
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	0	-	-	0	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	400	-	-	400	-	-	-	-
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	233	-	233	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	1,056	-	1,056	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	567	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	15,247	-	15,247	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,388	-	1,388	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	95	-	95	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	2,874	-	2,874	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	270	-	270	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	245	-	245	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2815	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2820	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2825	COTTAGE GROVE STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	4,438	-	4,438	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	968	-	968	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,526	-	1,526	-	-	-	-	-



**Material & Supplies (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	894	-	894	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,917	-	3,917	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	147	-	147	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	104	104	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	347	347	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,813	1,813	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	517	517	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	39	11	19	65	8	0
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	83	3	22	5	8	40	4	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	100	-	100	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	13,964	-	13,964	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	16,434	-	16,434	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	10,893	-	10,893	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	4,996	-	-	-	-	4,996	-	-
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	7,196	-	-	-	7,196	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	6,796	-	-	6,796	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	38,228	-	-	-	38,228	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	3	-	-	-
<b>1541000 Total</b>					<b>316,324</b>	<b>4,711</b>	<b>99,192</b>	<b>24,410</b>	<b>33,102</b>	<b>137,806</b>	<b>17,053</b>	<b>50</b>
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STC	OR	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STC	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STC	SO	(332)	(7)	(90)	(26)	(43)	(147)	(19)	(0)
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STC	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
<b>1541500 Total</b>					<b>(332)</b>	<b>(7)</b>	<b>(90)</b>	<b>(26)</b>	<b>(43)</b>	<b>(147)</b>	<b>(19)</b>	<b>(0)</b>
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTOR	SG	(6,686)	(95)	(1,721)	(533)	(916)	(3,022)	(396)	(2)
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTOR	SO	(1,380)	(29)	(374)	(107)	(178)	(612)	(79)	(0)
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	SG	3,617	52	931	288	496	1,635	214	1
<b>1541900 Total</b>					<b>(4,449)</b>	<b>(73)</b>	<b>(1,164)</b>	<b>(352)</b>	<b>(598)</b>	<b>(1,999)</b>	<b>(261)</b>	<b>(2)</b>
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-
<b>1544200 Total</b>					-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
<b>1545000 Total</b>					-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(111)	(2)	(28)	(9)	(15)	(50)	(7)	(0)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(6)	(1)	(0)
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(903)	(30)	(246)	(56)	(90)	(435)	(46)	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(634)	(21)	(172)	(40)	(63)	(305)	(32)	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	-	-	-	-	-	-	-	-
<b>1549900 Total</b>					<b>(1,687)</b>	<b>(54)</b>	<b>(457)</b>	<b>(108)</b>	<b>(174)</b>	<b>(807)</b>	<b>(87)</b>	<b>(0)</b>
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-





**Material & Supplies (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
<b>1630000 Total</b>			-	-	-	-	-	-	-	-	-		
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(3,122)	(45)	(772)	(237)	(483)	(1,388)	(196)	(1)	-
<b>2531600 Total</b>					<b>(3,122)</b>	<b>(45)</b>	<b>(772)</b>	<b>(237)</b>	<b>(483)</b>	<b>(1,388)</b>	<b>(196)</b>	<b>(1)</b>	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,605)	(37)	(644)	(198)	(403)	(1,158)	(164)	(1)	-
<b>2531700 Total</b>					<b>(2,605)</b>	<b>(37)</b>	<b>(644)</b>	<b>(198)</b>	<b>(403)</b>	<b>(1,158)</b>	<b>(164)</b>	<b>(1)</b>	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(70)	(22)	(37)	(123)	(16)	(0)	-
<b>2531800 Total</b>					<b>(273)</b>	<b>(4)</b>	<b>(70)</b>	<b>(22)</b>	<b>(37)</b>	<b>(123)</b>	<b>(16)</b>	<b>(0)</b>	-
<b>Grand Total</b>					<b>471,824</b>	<b>6,901</b>	<b>137,534</b>	<b>36,205</b>	<b>57,356</b>	<b>206,854</b>	<b>26,861</b>	<b>113</b>	-

# **B14. CASH WORKING CAPITAL**



**Cash Working Capital (Actuals)**

12 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1430000	OTHER ACCTS REC 0	OTHER ACCOUNTS RECEIVABLE	SO	(3,416)	(73)	(925)	(265)	(441)	(1,516)	(196)	(1)	-
<b>1430000 Total</b>				<b>(3,416)</b>	<b>(73)</b>	<b>(925)</b>	<b>(265)</b>	<b>(441)</b>	<b>(1,516)</b>	<b>(196)</b>	<b>(1)</b>	<b>-</b>
1431000	EMP ACCOUNTS REC 0	EMPLOYEE RECEIVABLES	SO	4,636	99	1,255	360	598	2,057	266	1	-
<b>1431000 Total</b>				<b>4,636</b>	<b>99</b>	<b>1,255</b>	<b>360</b>	<b>598</b>	<b>2,057</b>	<b>266</b>	<b>1</b>	<b>-</b>
1431500	INC TAXES RECEIVABLE 0	INCOME TAXES RECEIVABLE	SO	(70)	(1)	(19)	(5)	(9)	(31)	(4)	(0)	-
1431500	INC TAXES RECEIVABLE 116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	254	5	69	20	33	113	15	0	-
1431500	INC TAXES RECEIVABLE 116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
<b>1431500 Total</b>				<b>177</b>	<b>4</b>	<b>48</b>	<b>14</b>	<b>23</b>	<b>78</b>	<b>10</b>	<b>0</b>	<b>-</b>
1433000	JOINT OWNER REC 0	JOINT OWNER RECEIVABLE	SO	8,560	182	2,318	664	1,104	3,798	491	2	-
<b>1433000 Total</b>				<b>8,560</b>	<b>182</b>	<b>2,318</b>	<b>664</b>	<b>1,104</b>	<b>3,798</b>	<b>491</b>	<b>2</b>	<b>-</b>
1436000	OTH ACCT REC 0	OTHER ACCOUNTS RECEIVABLE	SO	37,770	804	10,228	2,931	4,871	16,758	2,168	10	-
<b>1436000 Total</b>				<b>37,770</b>	<b>804</b>	<b>10,228</b>	<b>2,931</b>	<b>4,871</b>	<b>16,758</b>	<b>2,168</b>	<b>10</b>	<b>-</b>
1437000	CSS OAR BILLINGS 0	CSS OAR BILLINGS	SO	8,388	179	2,271	651	1,082	3,722	482	2	-
<b>1437000 Total</b>				<b>8,388</b>	<b>179</b>	<b>2,271</b>	<b>651</b>	<b>1,082</b>	<b>3,722</b>	<b>482</b>	<b>2</b>	<b>-</b>
1437100	CSS OAR BILLINGS-WOR0	OTHER ACCT REC CCS	SO	(9,895)	(211)	(2,679)	(768)	(1,276)	(4,390)	(568)	(3)	-
<b>1437100 Total</b>				<b>(9,895)</b>	<b>(211)</b>	<b>(2,679)</b>	<b>(768)</b>	<b>(1,276)</b>	<b>(4,390)</b>	<b>(568)</b>	<b>(3)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL 284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,186)	-	-	-	-	-	-	-	(2,186)
<b>2300000 Total</b>				<b>(2,186)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,186)</b>
2320000	ACCOUNTS PAYABLE 210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(497)	(7)	(123)	(38)	(77)	(221)	(31)	(0)	-
2320000	ACCOUNTS PAYABLE 210677	Bronco Utah Operations LLC - Coal	SE	(1,491)	(21)	(369)	(113)	(231)	(663)	(94)	(1)	-
2320000	ACCOUNTS PAYABLE 211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE 211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE 211115	Allstate Voluntary Benefit Withholdings	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE 211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE 215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(615)	(13)	(167)	(48)	(79)	(273)	(35)	(0)	-
2320000	ACCOUNTS PAYABLE 215078	K-Plus Employer Contributions - Fixed	SO	(348)	(7)	(94)	(27)	(45)	(155)	(20)	(0)	-
2320000	ACCOUNTS PAYABLE 215080	METLIFE MEDICAL INSURANCE	SO	(3,714)	(79)	(1,006)	(288)	(479)	(1,648)	(213)	(1)	-
2320000	ACCOUNTS PAYABLE 215082	METLIFE DENTAL INSURANCE	SO	(62)	(1)	(17)	(5)	(8)	(28)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE 215084	METLIFE VISION INSURANCE	SO	(93)	(2)	(25)	(7)	(12)	(41)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE 215085	Western Utilities Dental Payable	SO	46	1	13	4	6	21	3	0	-
2320000	ACCOUNTS PAYABLE 215086	Western Utilities Vision Payable	SO	6	0	2	0	1	3	0	0	-
2320000	ACCOUNTS PAYABLE 215088	UWUA Health & Welfare Payable	SO	4	0	1	0	1	2	0	0	-
2320000	ACCOUNTS PAYABLE 215095	HMO HEALTH PLAN	SO	(35)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE 215112	Minnesota Life Insurance	SO	(26)	(1)	(7)	(2)	(3)	(12)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE 215116	IBEW 57 MEDICAL INSURANCE	SO	(231)	(5)	(62)	(18)	(30)	(102)	(13)	(0)	-
2320000	ACCOUNTS PAYABLE 215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	14	0	4	1	2	6	1	0	-
2320000	ACCOUNTS PAYABLE 215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE 215356	"HEALTH REIMBURSEMENT, CURREENT YEAR"	SO	(31)	(1)	(8)	(2)	(4)	(14)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE 215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(19)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE 215425	OR DOE Cool School Program	OTHER	(20)	-	-	-	-	-	-	-	(20)
2320000	ACCOUNTS PAYABLE 215439	Cal ISO Trans Payable	SG	(3,513)	(50)	(904)	(280)	(481)	(1,588)	(208)	(1)	-
2320000	ACCOUNTS PAYABLE 215850	Subscription Fee - OR Community Solar	OTHER	(2)	-	-	-	-	-	-	-	(2)
2320000	ACCOUNTS PAYABLE 215851	Participation Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE 235230	ACCRUAL - ROYALTIES	SE	(59)	(1)	(15)	(5)	(9)	(26)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE 235599	Safety Award	SO	(1,008)	(21)	(273)	(78)	(130)	(447)	(58)	(0)	-
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
<b>2320000 Total</b>				<b>(11,708)</b>	<b>(210)</b>	<b>(3,069)</b>	<b>(910)</b>	<b>(1,588)</b>	<b>(5,216)</b>	<b>(688)</b>	<b>(4)</b>	<b>(23)</b>
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	(9,566)	(137)	(2,366)	(725)	(1,480)	(4,252)	(601)	(4)	-
<b>2533000 Total</b>				<b>(9,566)</b>	<b>(137)</b>	<b>(2,366)</b>	<b>(725)</b>	<b>(1,480)</b>	<b>(4,252)</b>	<b>(601)</b>	<b>(4)</b>	<b>-</b>
2541050	FAS143 ARO REG LIAB 00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB 111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	2	3	9	1	0	-



**Cash Working Capital (Actuals)**

12 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2541050 Total			-	-	-	-	-	-	-	-	-
<b>Grand Total</b>			<b>22,761</b>	<b>637</b>	<b>7,081</b>	<b>1,951</b>	<b>2,893</b>	<b>11,039</b>	<b>1,364</b>	<b>5</b>	<b>(2,208)</b>

# **B15. MISC. RATE BASE**



Miscellaneous Rate Base (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,064	37,256	11,527	19,826	65,406	8,571	54	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000 Total</b>					<b>156,468</b>	<b>2,064</b>	<b>37,256</b>	<b>11,527</b>	<b>19,826</b>	<b>77,170</b>	<b>8,571</b>	<b>54</b>	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
<b>1149000 Total</b>					-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(141,649)	(2,021)	(36,469)	(11,284)	(19,407)	(64,025)	(8,390)	(53)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,199)	-	-	-	-	(2,199)	-	-	-
<b>1150000 Total</b>					<b>(143,848)</b>	<b>(2,021)</b>	<b>(36,469)</b>	<b>(11,284)</b>	<b>(19,407)</b>	<b>(66,224)</b>	<b>(8,390)</b>	<b>(53)</b>	-
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(149)	-	-	-	-	(149)	-	-	-
<b>1156000 Total</b>					<b>(149)</b>	-	-	-	-	<b>(149)</b>	-	-	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	105,992	2,257	28,701	8,224	13,670	47,028	6,085	28	-
<b>1281000 Total</b>					<b>105,992</b>	<b>2,257</b>	<b>28,701</b>	<b>8,224</b>	<b>13,670</b>	<b>47,028</b>	<b>6,085</b>	<b>28</b>	-
1651000	PREPAY-INSURANCE	0	INSURANCE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	15,801	337	4,279	1,226	2,038	7,011	907	4	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,102	45	569	163	271	933	121	1	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	439	9	119	34	57	195	25	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	162	3	44	13	21	72	9	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	295	6	80	23	38	131	17	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
<b>1651000 Total</b>					<b>18,800</b>	<b>400</b>	<b>5,091</b>	<b>1,459</b>	<b>2,425</b>	<b>8,342</b>	<b>1,079</b>	<b>5</b>	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	9,188	196	2,488	713	1,185	4,077	527	2	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	1	0	0	0	0	0	0	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	69	1	19	5	9	31	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	*Prepaid Taxes (Federal, State, Local)*	SO	29	1	8	2	4	13	2	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	843	18	228	65	109	374	48	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
<b>1652000 Total</b>					<b>10,138</b>	<b>216</b>	<b>2,745</b>	<b>787</b>	<b>1,307</b>	<b>4,498</b>	<b>582</b>	<b>3</b>	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	453	6	117	36	62	205	27	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	10,951	-	-	-	-	-	-	-	10,951
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	6,173	-	-	-	-	-	-	-	6,173
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	74	2	20	6	10	33	4	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	99	1	26	8	14	45	6	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	216	3	56	17	30	98	13	0	-
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	121	2	31	10	17	55	7	0	-
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	23	0	6	2	3	11	1	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	228	3	59	18	31	103	14	0	-



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	81	1	21	6	11	37	5	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	87	1	22	7	12	39	5	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	342	5	88	27	47	155	20	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	282	4	73	22	39	128	17	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	162	2	42	13	22	73	10	0	-
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	81	1	21	6	11	37	5	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	51	1	13	4	7	23	3	0	-
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	208	3	54	17	28	94	12	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	235	3	61	19	32	106	14	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	228	3	59	18	31	103	14	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	45	1	12	4	6	20	3	0	-
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	70	1	18	6	10	32	4	0	-
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	73	1	19	6	10	33	4	0	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	20	0	5	2	3	9	1	0	-
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	30	0	8	2	4	13	2	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	2,274	32	586	181	312	1,028	135	1	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	260	4	67	21	36	118	15	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	254	4	65	20	35	115	15	0	-
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,013	43	545	156	260	893	116	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	34	1	9	3	4	15	2	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	227	3	59	18	31	103	13	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	89	1	23	7	12	40	5	0	-
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	131	2	34	10	18	59	8	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSPM - WINE COUNTRY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	5	11	32	5	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	2,489	53	674	193	321	1,104	143	1	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,074	-	3,074	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,669	-	-	-	-	3,669	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	223	-	-	-	-	-	223	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	133	-	-	-	133	-	-	-	-
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	18,092	385	4,899	1,404	2,333	8,027	1,039	5	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(9,264)	(197)	(2,508)	(719)	(1,195)	(4,110)	(532)	(2)	-
1652100	PREPAY - OTHER	134000	LT PREPAY RECLASS	SO	9,271	197	2,510	719	1,196	4,113	532	2	-
1652100	PREPAY - OTHER	134100	Prepaid CA GHG Retail - Non-Current	OTHER	5,033	-	-	-	-	-	-	-	5,033
1652100	PREPAY - OTHER	134101	Prepaid CA GHG Wholesale - Non-Current	OTHER	2,125	-	-	-	-	-	-	-	2,125
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-
<b>1652100 Total</b>					<b>60,529</b>	<b>575</b>	<b>10,881</b>	<b>2,275</b>	<b>3,945</b>	<b>16,655</b>	<b>1,909</b>	<b>8</b>	<b>24,281</b>
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	-
<b>1653000 Total</b>													
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	288	4	71	22	45	128	18	0	-
<b>1655000 Total</b>					<b>288</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>45</b>	<b>128</b>	<b>18</b>	<b>0</b>	<b>-</b>
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	(247)	(247)	-	-	-	-	-	-	-



Miscellaneous Rate Base (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	26,360	-	26,360	-	-	-	-	
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	71	-	-	71	-	-	-	
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,117)	-	-	-	-	(1,117)	-	
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(954)	-	-	-	(954)	-	-	
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(931)	-	-	(931)	-	-	-	
2281000	ACC PROV-PROP INS	288747	RegL-CA Insurance Reserves-Recl to Asst	OTHER	(344)	-	-	-	-	-	(344)	
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(102)	-	-	-	-	-	(102)	
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(26,360)	-	-	-	-	-	(26,360)	
<b>2281000 Total</b>					<b>(3,624)</b>	<b>(247)</b>	<b>26,360</b>	<b>71</b>	<b>(931)</b>	<b>(954)</b>	<b>(1,117)</b>	<b>(26,806)</b>
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	
<b>2281100 Total</b>					-	-	-	-	-	-	-	
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(3,154)	(67)	(854)	(245)	(407)	(1,399)	(181)	(1)
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	-	-	-	-	-	-	-	-
<b>2281200 Total</b>					<b>(3,154)</b>	<b>(67)</b>	<b>(854)</b>	<b>(245)</b>	<b>(407)</b>	<b>(1,399)</b>	<b>(181)</b>	<b>(1)</b>
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	
<b>2281300 Total</b>					-	-	-	-	-	-	-	
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Pli	SO	-	-	-	-	-	-	-	
<b>2281400 Total</b>					-	-	-	-	-	-	-	
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	
<b>2281800 Total</b>					-	-	-	-	-	-	-	
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	
<b>2281900 Total</b>					-	-	-	-	-	-	-	
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	
<b>2282000 Total</b>					-	-	-	-	-	-	-	
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	
2282100	ACC PRV IN & DAMAG	280310	Prov for Injuries & Damages - General	SO	(428)	(9)	(116)	(33)	(55)	(190)	(25)	(0)
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(368,461)	(7,847)	(99,773)	(28,588)	(47,520)	(163,484)	(21,152)	(97)
<b>2282100 Total</b>					<b>(368,889)</b>	<b>(7,856)</b>	<b>(99,889)</b>	<b>(28,622)</b>	<b>(47,575)</b>	<b>(163,674)</b>	<b>(21,176)</b>	<b>(97)</b>
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	
<b>2282200 Total</b>					-	-	-	-	-	-	-	
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	
<b>2282300 Total</b>					-	-	-	-	-	-	-	
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(11,496)	-	(11,496)	-	-	-	-	
2282400	ACCUM PRV FR I&D-OR	288701	Contra Reg Liab - OR Injuries & Damages	OR	(754)	-	(754)	-	-	-	-	
<b>2282400 Total</b>					<b>(12,249)</b>	-	<b>(12,249)</b>	-	-	-	-	
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	8,192	174	2,218	636	1,057	3,635	470	2
2282500	Acc Prov I&D-Insur	116926	I&D Insurance Reim for Legal Fees	SO	46	1	12	4	6	20	3	0
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	190,781	4,063	51,660	14,803	24,605	84,649	10,952	50
<b>2282500 Total</b>					<b>199,020</b>	<b>4,238</b>	<b>53,891</b>	<b>15,442</b>	<b>25,667</b>	<b>88,304</b>	<b>11,425</b>	<b>52</b>
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYME	SO	-	-	-	-	-	-	-	
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,472)	(31)	(398)	(114)	(190)	(653)	(84)	(0)
<b>2283000 Total</b>					<b>(1,472)</b>	<b>(31)</b>	<b>(398)</b>	<b>(114)</b>	<b>(190)</b>	<b>(653)</b>	<b>(84)</b>	<b>(0)</b>
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	477	6,063	1,737	2,887	9,934	1,285	6
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(5,429)	(116)	(1,470)	(421)	(700)	(2,409)	(312)	(1)
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	5,429	116	1,470	421	700	2,409	312	1
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-	-	-	-	-	-	-	
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(361)	(4,592)	(1,316)	(2,187)	(7,525)	(974)	(4)
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(116)	(1,470)	(421)	(700)	(2,409)	(312)	(1)
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	
<b>2283400 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-	
2283500	PENSIONS	280350	Pension - Local 57	SO	(507)	(11)	(137)	(39)	(65)	(225)	(29)	(0)
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	473	10	128	37	61	210	27	0
<b>2283500 Total</b>					<b>(34)</b>	<b>(1)</b>	<b>(9)</b>	<b>(3)</b>	<b>(4)</b>	<b>(15)</b>	<b>(2)</b>	<b>(0)</b>
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	(235)	(3)	(60)	(19)	(32)	(106)	(14)	(0)
<b>2284100 Total</b>					<b>(235)</b>	<b>(3)</b>	<b>(60)</b>	<b>(19)</b>	<b>(32)</b>	<b>(106)</b>	<b>(14)</b>	<b>(0)</b>
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	





Miscellaneous Rate Base (Actuals)  
 13 Month Average: 12/2022  
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Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-
<b>2284200 Total</b>					-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,906)	(84)	(1,510)	(466)	(828)	(2,662)	(354)	(2)
<b>2300000 Total</b>					<b>(5,906)</b>	<b>(84)</b>	<b>(1,510)</b>	<b>(466)</b>	<b>(828)</b>	<b>(2,662)</b>	<b>(354)</b>	<b>(2)</b>
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(231)	(231)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(59)	-	-	-	-	-	(59)	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,544)	-	(1,544)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,075)	-	-	-	(1,075)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(347)	-	-	(347)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(145)	-	-	-	(145)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-
<b>2530000 Total</b>					<b>(3,401)</b>	<b>(231)</b>	<b>(1,544)</b>	<b>(347)</b>	<b>(145)</b>	<b>(1,075)</b>	<b>(59)</b>	-
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-
<b>2532500 Total</b>					-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,652)	(28,469)	(8,729)	(17,814)	(51,177)	(7,231)	(45)
<b>2533500 Total</b>					<b>(115,119)</b>	<b>(1,652)</b>	<b>(28,469)</b>	<b>(8,729)</b>	<b>(17,814)</b>	<b>(51,177)</b>	<b>(7,231)</b>	<b>(45)</b>
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(72)	(1,238)	(380)	(775)	(2,226)	(314)	(2)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(22)	(22)	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	284902	IT Software Licenses	SO	(1,119)	(24)	(303)	(87)	(144)	(497)	(64)	(0)
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(15,160)	(218)	(3,749)	(1,150)	(2,346)	(6,740)	(952)	(6)
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	72	1,238	380	775	2,226	314	2
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(753)	(11)	(194)	(60)	(103)	(340)	(45)	(0)
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(2,145)	(31)	(552)	(171)	(294)	(970)	(127)	(1)
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289923	Transmission Cluster Study Deposits	SG	(10,779)	(154)	(2,775)	(859)	(1,477)	(4,872)	(639)	(4)
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(28,042)	(400)	(7,220)	(2,234)	(3,842)	(12,675)	(1,661)	(10)
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(89,405)	(1,275)	(23,018)	(7,122)	(12,249)	(40,411)	(5,296)	(33)
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(1,037)	(15)	(267)	(83)	(142)	(469)	(61)	(0)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(1,919)	(27)	(494)	(153)	(263)	(867)	(114)	(1)
2539900	OTH DEF CR - OTHER	289993	LT Acc- Misc Exp - Reclss from Current	OTHER	(660)	-	-	-	-	-	-	(660)
2539900	OTH DEF CR - OTHER	289994	Long-Term Trade AP - Recl from Current	OTHER	(4,625)	-	-	-	-	-	-	(4,625)
<b>2539900 Total</b>					<b>(155,667)</b>	<b>(2,176)</b>	<b>(38,573)</b>	<b>(11,917)</b>	<b>(20,861)</b>	<b>(67,841)</b>	<b>(8,959)</b>	<b>(56)</b>
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclss	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(8,576)	-	-	-	-	-	-	(8,576)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(3,412)	-	-	-	-	-	-	(3,412)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(517)	-	-	-	-	-	-	(517)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(5,900)	-	-	-	-	-	-	(5,900)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(304)	-	-	-	-	-	-	(304)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(1,971)	-	-	-	-	-	-	(1,971)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(3,987)	-	-	-	-	-	-	(3,987)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(3,272)	-	-	-	-	-	-	(3,272)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(71,484)	-	-	-	-	-	-	(71,484)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(11,799)	-	-	-	-	-	-	(11,799)



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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(266)	(266)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	0	-	-	-	-	0	-	-
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(961)	-	(961)	-	-	-	-	-
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(0)	-	-	(0)	-	-	-	-
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(27,417)	(584)	(7,424)	(2,127)	(3,536)	(12,165)	(1,574)	(7)
2540000	REGULATORY LIAB	288058	RegL-Wildland Fire Mitiga-Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288059	RegL-Wildland Fire Mitiga-Recl to Asst	OTHER	(1,169)	-	-	-	-	-	-	(1,169)
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	1,904	-	-	-	-	-	-	1,904
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	6,582	-	-	-	-	-	-	6,582
2540000	REGULATORY LIAB	288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(2,074)	-	-	-	-	-	-	(2,074)
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(2,466)	-	-	-	-	-	-	(2,466)
2540000	REGULATORY LIAB	288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(724)	-	-	-	-	-	-	(724)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	91	-	-	-	-	-	-	91
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	62	62	-	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,474)	-	-	-	-	(2,474)	-	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(8,162)	-	(8,162)	-	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(18,717)	-	-	-	(18,717)	-	-	-
2540000	REGULATORY LIAB	288085	Reg Liab - Cholla Decomm - WA	WA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(43)	-	-	(43)	-	-	-	-
2540000	REGULATORY LIAB	288098	RegL Depr/Amortz Deferral-Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Recl	OTHER	(85)	-	-	-	-	-	-	(85)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(0)	-	(0)	-	-	-	-	-
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(282)	-	-	-	-	-	-	(282)
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	8,576	-	-	-	-	-	-	8,576
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(390)	-	-	-	-	-	-	(390)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(261)	(261)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(5,393)	-	-	-	-	-	-	(5,393)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,411)	-	-	-	-	-	-	(2,411)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288177	Reg Liability - WA REC Deferral	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of REC's - UT	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of REC's - WY	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of REC's - ID	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of REC's - WA	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of REC's - UT Contra	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHER	(271)	-	-	-	-	-	-	(271)
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(1,007)	(1,007)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(0)	-	-	-	-	(0)	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(18,978)	-	(18,978)	-	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(30,780)	-	-	(30,780)	-	-	-	-
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(5,989)	-	-	-	-	-	-	(5,989)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,182)	-	-	-	-	-	-	(1,182)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	13,557	-	-	-	-	-	13,557
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(1,824)	-	-	-	-	-	(1,824)
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(13,661)	-	-	-	-	-	(13,661)
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	32,127	-	-	-	-	-	32,127
2540000	REGULATORY LIAB	288261	Contra Reg Liability - WA PCAM CY2021	OTHER	(10,719)	-	-	-	-	-	(10,719)
2540000	REGULATORY LIAB	288262	Reg Liability - WA PCAM CY2022	OTHER	10,782	-	-	-	-	-	10,782
2540000	REGULATORY LIAB	288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(551)	-	-	-	-	-	(551)
2540000	REGULATORY LIAB	288264	Reg Liability - WA PCAM PTC CY2021	OTHER	1,656	-	-	-	-	-	1,656
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(1,561)	-	-	-	-	-	(1,561)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(3,311)	-	-	-	-	-	(3,311)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,245)	-	-	-	-	-	(8,245)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(1,256)	-	-	-	-	-	(1,256)
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	304	-	-	-	-	-	304
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288402	RegL-OR Sch 291 Standard Rate-Clearing	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288403	RegL-OR Sch 291 RestrictedRate-Clearing	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288404	Reg Liab - OR Fly Ash	OTHER	(523)	-	-	-	-	-	(523)
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,014)	-	-	-	-	-	(6,014)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(5,459)	(5,459)	-	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(2,034)	-	(2,034)	-	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(3,824)	-	(3,824)	-	-	-	-
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(26,127)	-	(26,127)	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(4,118)	-	-	-	-	-	(4,118)
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(2,407)	-	-	-	-	-	(2,407)
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(6,889)	-	-	-	-	-	(6,889)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	517	-	-	-	-	-	517
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	2,407	-	-	-	-	-	2,407
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,938	-	-	-	-	-	2,938
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	734	-	-	-	-	-	734
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	23	-	-	-	-	-	23
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	291	-	-	-	-	-	291
2540000	REGULATORY LIAB	288451	RegL - WA Pryor Mtn REC	OTHER	(75)	-	-	-	-	-	(75)
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(311)	-	-	-	-	-	(311)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,488)	-	-	-	-	-	(1,488)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(560)	-	-	-	-	-	(560)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(148)	-	-	-	-	-	(148)
2540000	REGULATORY LIAB	288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	2,274	-	-	-	-	-	2,274
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	3,088	-	-	-	-	-	3,088
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	538	-	-	-	-	-	538
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(4,738)	-	-	-	-	-	(4,738)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(2,046)	-	-	-	-	-	(2,046)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(30,846)	-	-	-	-	-	(30,846)
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	3,272	-	-	-	-	-	3,272
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(12,428)	-	-	-	-	-	(12,428)



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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	1,971	-	-	-	-	-	-	1,971	
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(36)	-	-	-	-	-	-	(36)	
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	600	-	-	-	-	-	-	600	
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(659)	-	-	-	-	-	-	(659)	
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	(1)	-	-	-	-	-	-	(1)	
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	2,813	-	-	-	-	-	-	2,813	
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(2,905)	-	-	-	-	-	-	(2,905)	
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(31,999)	(31,999)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(81,942)	-	-	-	-	(81,942)	-	-	
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(358,293)	-	(358,293)	-	-	-	-	-	
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(82,033)	-	(82,033)	-	-	-	-	-	
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(203,292)	-	-	(203,292)	-	-	-	-	
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(633,980)	-	-	-	(633,980)	-	-	-	
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U FERC	FERC	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(1,543)	(1,543)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(6,863)	-	-	-	-	(6,863)	-	-	
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	-	(2)	-	-	-	-	-	
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(14,339)	-	-	-	(14,339)	-	-	-	
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(11,559)	-	(11,559)	-	-	-	-	-	
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(29,211)	-	-	(29,211)	-	-	-	-	
2540000	REGULATORY LIAB	288948	RegL-Income Tax Related-Recl to Asset	OTHER	(27)	-	-	-	-	-	-	(27)	
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	71,484	-	-	-	-	-	-	71,484	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	11,708	-	-	-	-	-	-	11,708	
<b>2540000 Total</b>					<b>(1,672,268)</b>	<b>(35,597)</b>	<b>(379,339)</b>	<b>(147,643)</b>	<b>(266,861)</b>	<b>(679,200)</b>	<b>(92,852)</b>	<b>(7)</b>	<b>(70,768)</b>
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-	-	-	-	-	-	-	-	
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	-	-	-	-	-	-	-	-	
<b>2541050 Total</b>					-	-	-	-	-	-	-	-	
<b>Grand Total</b>					<b>(1,934,779)</b>	<b>(40,211)</b>	<b>(434,369)</b>	<b>(169,583)</b>	<b>(308,172)</b>	<b>(793,003)</b>	<b>(110,751)</b>	<b>(112)</b>	<b>(78,578)</b>

# **B16. REGULATORY ASSETS**



**Regulatory Assets (Actuals)**

13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1242000 PAC PWR-INT FREE LN	0 INT FREE-PPL	OTHER	765	-	-	-	-	-	-	-	765
1242000 PAC PWR-INT FREE LN	0 INT FREE-PPL	UT	-	-	-	-	-	-	-	-	-
1242000 PAC PWR-INT FREE LN	0 INT FREE-PPL	WA	7	-	-	7	-	-	-	-	-
<b>1242000 Total</b>			<b>772</b>	-	-	<b>7</b>	-	-	-	-	<b>765</b>
1242100 PAC PWR-5 YR LOAN	0 INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-	-	-
1242100 PAC PWR-5 YR LOAN	0 INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242100 PAC PWR-5 YR LOAN	0 INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-	-	-
1242100 PAC PWR-5 YR LOAN	0 INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-	-	-
1242100 PAC PWR-5 YR LOAN	0 INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-	-	-
<b>1242100 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	CA	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	IDU	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	UT	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	WA	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	WYP	-	-	-	-	-	-	-	-	-
1242300 IDAHO-INT FREE LOAN	0 IDAHO-UPL	WYU	-	-	-	-	-	-	-	-	-
<b>1242300 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243000 OR 6-1/2% WEATH LOAN	0 INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-	-	-
<b>1243000 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243100 CAL-VAR WEATHER LOAN	0 INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-	-	-
1243100 CAL-VAR WEATHER LOAN	0 INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-	-	-
<b>1243100 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243200 OR-VAR WEATHER LOANS	0 INT BEARING VAR%-PPL	OR	-	-	-	-	-	-	-	-	-
1243200 OR-VAR WEATHER LOANS	0 INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243200 OR-VAR WEATHER LOANS	0 INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-	-	-
1243200 OR-VAR WEATHER LOANS	0 INT BEARING VAR%-PPL	WA	-	-	-	-	-	-	-	-	-
<b>1243200 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243300 WTHR LOAN W/BETC(OR)	0 TAX CREDIT-PPL	OR	-	-	-	-	-	-	-	-	-
1243300 WTHR LOAN W/BETC(OR)	0 TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243300 WTHR LOAN W/BETC(OR)	0 TAX CREDIT-PPL	UT	-	-	-	-	-	-	-	-	-
<b>1243300 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243400 OR EXPERIMENTAL LOAN	0 NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243400 OR EXPERIMENTAL LOAN	0 NEW 0% INT-PPL	UT	-	-	-	-	-	-	-	-	-
1243400 OR EXPERIMENTAL LOAN	0 NEW 0% INT-PPL	WA	-	-	-	-	-	-	-	-	-
<b>1243400 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1243500 WA 12% 12-MONTH LOAN	0 WASH BALLOON	OTHER	-	-	-	-	-	-	-	-	-
<b>1243500 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	SO	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100 ENERGY FINANSWER	0 ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
<b>1244100 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1244200 PACIFIC ENVIROMENT	0 PACIFIC ENVIRON	OR	-	-	-	-	-	-	-	-	-
1244200 PACIFIC ENVIROMENT	0 PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-	-	-
1244200 PACIFIC ENVIROMENT	0 PACIFIC ENVIRON	WA	-	-	-	-	-	-	-	-	-
<b>1244200 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1244300 INDUSTRIAL FINANSWR	0 INDUST FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244300 INDUSTRIAL FINANSWR	0 INDUST FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244300 INDUSTRIAL FINANSWR	0 INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244300 INDUSTRIAL FINANSWR	0 INDUST FINANSWER	WA	-	-	-	-	-	-	-	-	-
<b>1244300 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1244500 HOME COMFORT	0 HOME COMFORT	CA	-	-	-	-	-	-	-	-	-
1244500 HOME COMFORT	0 HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500 HOME COMFORT	0 HOME COMFORT	OTHER	-	-	-	-	-	-	-	-	-
1244500 HOME COMFORT	0 HOME COMFORT	SO	-	-	-	-	-	-	-	-	-
1244500 HOME COMFORT	0 HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500 HOME COMFORT	0 HOME COMFORT	WA	-	-	-	-	-	-	-	-	-



**Regulatory Assets (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
<b>1244500 Total</b>			-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	CA	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	MT	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	OTHER	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	UT	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	WA	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	WYU	-	-	-	-	-	-	-	-
<b>1244900 Total</b>			-	-	-	-	-	-	-	-	-
1245300	IRRIGATION FINANSW	0	CA	-	-	-	-	-	-	-	-
1245300	IRRIGATION FINANSW	0	OTHER	-	-	-	-	-	-	-	-
<b>1245300 Total</b>			-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	CA	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	OTHER	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	UT	-	-	-	-	-	-	-	-
<b>1245400 Total</b>			-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	CA	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	IDU	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	OTHER	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	UT	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	WA	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	WYP	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	WYU	-	-	-	-	-	-	-	-
<b>1247000 Total</b>			-	-	-	-	-	-	-	-	-
1247100	CSS/ELI SYSTEM LOANS	0	OTHER	1	-	-	-	-	-	-	1
<b>1247100 Total</b>			1	-	-	-	-	-	-	-	1
1247500	MAJOR CUST ACCTS	0	OR	-	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	UT	-	-	-	-	-	-	-	-
<b>1247500 Total</b>			-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	CA	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	IDU	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	OTHER	(194)	-	-	-	-	-	-	(194)
1249000	RESV UNCOLL ESC&WZ	0	SO	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	UT	0	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	WA	(4)	-	(4)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	WYP	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	WYU	-	-	-	-	-	-	-	-
<b>1249000 Total</b>			(197)	-	-	(4)	-	0	-	-	(194)
1822200	UNRECOVER-TROJAN	111494	TROJP	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	TROJD	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	TROJP	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	TROJP	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	TROJD	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	TROJD	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	TROJP	-	-	-	-	-	-	-	-
<b>1822200 Total</b>			-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	111496	WA	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	185808	WA	-	-	-	-	-	-	-	-
<b>1822230 Total</b>			-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	111497	OR	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	OR	-	-	-	-	-	-	-	-
<b>1822240 Total</b>			-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185823	CA	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	IDU	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	UT	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	WYP	-	-	-	-	-	-	-	-
<b>1822410 Total</b>			-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	111614	SE	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	SE	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	SE	-	-	-	-	-	-	-	-
<b>1822600 Total</b>			-	-	-	-	-	-	-	-	-
1822700	UNRECOVER-POWERDALE	185821	SG-P	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
<b>1822700 Total</b>				-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(88,168)	-	-	-	-	-	-	(88,168)
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-	-
<b>1823000 Total</b>				(88,168)	-	-	-	-	-	-	-	(88,168)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-
<b>1823020 Total</b>				-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
<b>1823040 Total</b>				-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-
<b>1823106 Total</b>				-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-
<b>1823109 Total</b>				-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-
<b>1823150 Total</b>				-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-
<b>1823600 Total</b>				-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-





**Regulatory Assets (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	328	328	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	324	-	324	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(2,294)	(33)	(567)	(174)	(355)	(1,020)	(144)	(1)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	43	-	-	-	43	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	1,473	-	-	1,473	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	125	-	-	-	125	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,586	95	1,629	499	1,019	2,928	414	3
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	64	1,111	341	695	1,997	282	2
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	208	64	130	375	53	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	15,160	218	3,749	1,150	2,346	6,740	952	6
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(173)	-	-	-	-	-	(173)	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	-	-	-	(2,929)	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	399	122	249	717	101	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	40	685	210	429	1,232	174	1
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112	647	11,156	3,421	6,981	20,055	2,834	18
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,161)	(45)	(782)	(240)	(489)	(1,405)	(199)	(1)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(632)	-	-	-	-	-	(632)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(7,024)	-	-	-	-	-	-	(7,024)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	-	-	-	-	(26,234)	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	-	-	-	(10,671)	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	43	737	226	461	1,324	187	1
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,268)	(1,268)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,227)	-	-	-	-	-	(2,227)	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(5,643)	-	(5,643)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,286)	-	-	(4,286)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	16	-	-	-	-	16	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(16)	-	-	-	(16)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,669)	-	-	-	-	-	(1,669)	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	-	-	-	-	(8,931)	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	53	-	-	-	-	53	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(53)	-	-	-	(53)	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	-	(191)	-
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	(16)	-	-	-	-	(16)	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	16	-	-	-	16	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	278	-	-	-	-	-	278	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	-	-	-	-	8,931	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	-	-	-	419	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	(53)	-	-	-	-	(53)	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	53	-	-	-	53	-	-	-
1823700	OTH REGA-ENERGY WEST	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	32	-	-	-	-	-	32	-



Regulatory Assets (Actuals)  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,652	28,469	8,729	17,814	51,177	7,231	45	-
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	-	(8,097)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-	-
<b>1823700 Total</b>					<b>116,025</b>	<b>1,776</b>	<b>41,475</b>	<b>11,535</b>	<b>15,806</b>	<b>57,928</b>	<b>7,303</b>	<b>75</b>	<b>(19,873)</b>
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	4,167	4,167	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	38,099	-	-	38,099	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	634	-	-	-	-	-	-	-	634
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	2,541	36	654	202	348	1,148	151	1	-
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	107	2	27	9	15	48	6	0	-
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(732)	-	(732)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,238)	-	-	-	(1,238)	-	-	-	-
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(411)	-	-	-	(411)	-	-	-	-
<b>1823750 Total</b>					<b>43,166</b>	<b>4,205</b>	<b>(50)</b>	<b>211</b>	<b>38,050</b>	<b>(41)</b>	<b>157</b>	<b>1</b>	<b>634</b>
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	267,890	5,705	72,540	20,785	34,549	118,862	15,378	70	-
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	819	-	-	-	-	-	-	-	819
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	4,788	-	-	-	-	-	-	-	4,788
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	2,053	-	-	-	-	-	-	-	2,053
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	2,200	-	-	-	2,200	-	-	-	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(28,248)	(602)	(7,649)	(2,192)	(3,643)	(12,534)	(1,622)	(7)	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	IDU	(87)	-	-	-	-	(87)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(879)	-	-	-	-	-	-	-	(879)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	177	2,254	646	1,073	3,693	478	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(3,566)	-	-	-	-	(3,566)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Stlmt Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Stlmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	27,417	584	7,424	2,127	3,536	12,165	1,574	7	-
<b>1823870 Total</b>					<b>278,510</b>	<b>5,738</b>	<b>74,569</b>	<b>20,706</b>	<b>36,303</b>	<b>118,620</b>	<b>15,722</b>	<b>72</b>	<b>6,781</b>
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	191	4	52	15	25	85	11	0	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,984	85	1,079	309	514	1,768	229	1	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	498	11	135	39	64	221	29	0	-
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-		
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,230	111	1,416	406	674	2,320	300	1	-
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(22)	-	-	(22)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	343	7	93	27	44	152	20	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	913	19	247	71	118	405	52	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	766	16	207	59	99	340	44	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	477	10	129	37	62	212	27	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	552	12	149	43	71	245	32	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	345	7	94	27	45	153	20	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	38	1	10	3	5	17	2	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	561	12	152	44	72	249	32	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRCP)	SO	268	6	73	21	35	119	15	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRCP)	SO	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	50	1	13	4	6	22	3	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	772	16	209	60	100	342	44	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,329	28	360	103	171	590	76	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	91	2	25	7	12	41	5	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	278	6	75	22	36	123	16	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	34	1	9	3	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	108	2	29	8	14	48	6	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,042	43	553	158	263	906	117	1	-
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRCP)	SO	34	1	9	3	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	4,931	105	1,335	383	636	2,188	283	1	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	84	2	23	7	11	37	5	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	24	1	7	2	3	11	1	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	8	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	2	0	0	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	9	0	2	1	1	4	0	0	-
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	75	2	20	6	10	33	4	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	223	5	60	17	29	99	13	0	-
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(70)	-	-	(70)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCK	WA	(53)	-	-	(53)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIC	WA	(69)	-	-	(69)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIC	WA	(294)	-	-	(294)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIC	WA	(60)	-	-	(60)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(28)	-	-	(28)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(103)	-	-	(103)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	3,538	75	958	275	456	1,570	203	1	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	44	1	12	3	6	20	3	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,309	49	625	179	298	1,025	133	1	-
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	14	0	4	1	2	6	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	7	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	2,587	55	700	201	334	1,148	149	1	-
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	32	1	9	2	4	14	2	0	-
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	3,967	84	1,074	308	512	1,760	228	1	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	2,515	54	681	195	324	1,116	144	1	-
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	409	9	111	32	53	182	23	0	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	2,552	54	691	198	329	1,132	147	1	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	2,509	53	679	195	324	1,113	144	1	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	561	12	152	44	72	249	32	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	2	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	43	1	12	3	6	19	2	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(17)	-	-	(17)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(45)	-	-	(45)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(28)	-	-	(28)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(38)	-	-	(38)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(25)	-	-	(25)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(22)	-	-	(22)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(176)	-	-	(176)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(49)	-	-	(49)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(170)	-	-	(170)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(38)	-	-	(38)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(10)	-	-	(10)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(172)	-	-	(172)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(32)	-	-	(32)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(47)	-	-	(47)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(65)	-	-	(65)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(267)	-	-	(267)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(169)	-	-	(169)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104238	Naughton North Ash Pond - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(75)	-	-	(75)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(280)	-	-	(280)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(224)	-	-	(224)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(183)	-	-	(183)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(210)	-	-	(210)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	141	3	38	11	18	62	8	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(10)	-	-	(10)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	752	16	204	58	97	334	43	0	-
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(799)	(17)	(216)	(62)	(103)	(355)	(46)	(0)	-
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	144	3	39	11	19	64	8	0	-
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(10)	-	-	(10)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104408	American Barrel (UT) - 2022	SO	90	2	25	7	12	40	5	0	-
1823910	ENVIR CST UNDR AMORT	104409	American Barrel (UT)-WA 2022	WA	(6)	-	-	(6)	-	-	-	-	-
<b>1823910 Total</b>					<b>42,524</b>	<b>973</b>	<b>12,375</b>	<b>370</b>	<b>5,894</b>	<b>20,277</b>	<b>2,623</b>	<b>12</b>	<b>-</b>
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	342,351	-	-	-	-	-	-	-	342,351
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CESWAY 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CESWAY 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CESWAY 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANC SER, WYO-P 1997"	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANC SER, WYO-P 1998"	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	24



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1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	2,347



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1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	3,399





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1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	236



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1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	11,360



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1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	OTHER	268	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial WY-2011 CAT2	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	205



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103360	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	OTHER	33	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OTHER	155	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	OTHER	35	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	OTHER	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	OTHER	(27)	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	OTHER	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	OTHER	42	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	OTHER	38	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	OTHER	10,293	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	OTHER	66	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	OTHER	1,445	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	OTHER	2,168	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	OTHER	120	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	OTHER	1,544	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	OTHER	116	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	OTHER	319	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	OTHER	1,314	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	OTHER	8,290	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	OTHER	1,444	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	OTHER	807	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	OTHER	20,269	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OTHER	1,406	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	OTHER	70	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	OTHER	765	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	OTHER	135	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	OTHER	27	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	OTHER	985	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	OTHER	130	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	OTHER	884	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	OTHER	41	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	OTHER	424	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	OTHER	169	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	OTHER	9	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	OTHER	1,234	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	OTHER	85	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	OTHER	26	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	OTHER	58	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	OTHER	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	OTHER	130	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OTHER	178	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	OTHER	10	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	OTHER	38	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	OTHER	26	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	OTHER	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	OTHER	435	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	OTHER	12	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	OTHER	5,435	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	OTHER	6,233	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	OTHER	4,049	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	OTHER	306	-	-	-	-	-	-	306



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric -ID-2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	8



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103859	WSB Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WSB Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WSB- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	98



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1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT-201	OTHER	20,226	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	(1,405)
<b>1823920 Total</b>					<b>301,695</b>						<b>301,695</b>
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-



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1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	-	-	-	-	-	-	-





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1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	3
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	144
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	359



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	2	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	117
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	246
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	103	-	-	-	-	-	103
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	303



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1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	14
<b>1823930 Total</b>					<b>37,937</b>	-	-	-	-	-	<b>37,937</b>
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-



**Regulatory Assets (Actuals)**  
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	OTHER	163	-	-	-	-	-	163
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	(86)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHR G LIEE - 2011	OTHER	-	-	-	-	-	-	-
<b>1823940 Total</b>					<b>2,719</b>	-	-	-	-	-	<b>2,719</b>
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-
<b>1823950 Total</b>					-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-
<b>1823960 Total</b>					-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	619	-	-	-	-	-	619
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	1,874	27	463	142	290	833	118
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	1,033	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	3,165	-	-	-	-	-	3,165	
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	110,499	-	-	-	-	-	110,499	
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	46	-	-	-	-	-	46	
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	2,279	-	-	-	-	-	2,279	
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138075	Reg Asset Current - Wildfire Mitigation	OTHER	3,473	-	-	-	-	-	3,473	
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	6,036	-	-	-	-	-	6,036	
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	11,077	-	-	-	-	-	11,077	
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(619)	-	-	-	-	-	(619)	
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Recl	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(282)	-	-	-	-	-	(282)	
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Recl to Current	OTHER	(181)	-	-	-	-	-	(181)	
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Recl	OTHER	36	-	-	-	-	-	36	
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Recl to Current	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Recl	OTHER	659	-	-	-	-	-	659	
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Recl to Current	OTHER	(323)	-	-	-	-	-	(323)	
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Recl	OTHER	1	-	-	-	-	-	1	
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Recl to Current	OTHER	(529)	-	-	-	-	-	(529)	
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Recl	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Recl to Current	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Recl	OTHER	2,905	-	-	-	-	-	2,905	
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Recl to Current	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Recl	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(1,113)	(16)	(275)	(84)	(172)	(495)	(70)	(0)
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	7,673	-	-	-	-	-	7,673	-
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(3,165)	-	-	-	-	-	-	(3,165)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	(2,407)	-	-	-	-	-	-	(2,407)
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-



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1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	311	-	-	-	-	-	311
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	111	-	-	-	-	-	111
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	92	-	-	-	-	-	92
1823990	OTHR REG ASSET-N CST	187239	RegA-Income Tax Related-Recl to Liab	OTHER	27	-	-	-	-	-	27
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(2,279)	-	-	-	-	-	(2,279)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	119	-	-	-	-	-	119
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	147	-	-	-	-	-	147
1823990	OTHR REG ASSET-N CST	187302	RegA-OR Low Income Bill Discount	OTHER	30	-	-	-	-	-	30
1823990	OTHR REG ASSET-N CST	187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	2	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(417)	-	-	-	-	-	(417)
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187308	RegA - WY Low-Carbon Energy Standards	OTHER	326	-	-	-	-	-	326
1823990	OTHR REG ASSET-N CST	187309	RegA-OR Utility Community Advisory Group	OTHER	17	-	-	-	-	-	17
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	12,198	-	-	-	12,198	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,152	-	-	-	1,152	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	14,863	-	-	14,863	-	-	-
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Recl	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	7,342	-	-	-	7,342	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	202	202	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(30)	-	-	-	(30)	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(269)	-	(269)	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	49	888	275	472	1,559	204
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	-	-	-	(1,517)	-	1
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(252)	-	-	-	(252)	-	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	141	-	-	-	-	-	141
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	49	-	-	-	-	-	49



Regulatory Assets (Actuals)  
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 Allocation Method - Factor 2020 Protocol  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	22	-	-	-	-	-	22
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	613	-	-	-	-	-	613
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,546	-	-	1,546	-	-	-
1823990	OTHR REG ASSET-N CST	187352	Reg A-CA-Arrearage Payments Pgrm(CAPP)	OTHER	17	-	-	-	-	-	17
1823990	OTHR REG ASSET-N CST	187353	RegA-OR Distribution System Plan	OTHER	248	-	-	-	-	-	248
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	12,294	-	-	-	-	-	12,294
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	212	-	-	-	-	-	212
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,862	-	-	-	-	-	11,862
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,090	-	-	-	-	-	3,090
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187369	RegA -WA Equity Advisory Group (CETA)	OTHER	720	-	-	-	-	-	720
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(1,162)	-	-	-	-	-	(1,162)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	(39)	-	-	-	-	-	(39)
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,905)	-	-	-	-	-	(5,905)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(131)	-	-	-	-	-	(131)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	1,851	-	-	-	-	-	1,851
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(11,266)	-	-	-	-	-	(11,266)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	2,083	-	-	-	-	-	2,083
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	2,413	-	-	-	-	-	2,413
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	12,428	-	-	-	-	-	12,428
1823990	OTHR REG ASSET-N CST	187395	Reg Asset-OR Solar Feed-In Tariff 2023	OTHER	132	-	-	-	-	-	132
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,897	-	-	-	-	-	1,897
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	2,137	-	-	-	-	-	2,137
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(4,204)	-	-	-	-	-	(4,204)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	4,738	-	-	-	-	-	4,738
1823990	OTHR REG ASSET-N CST	187493	Reg A-WA-Arrearage Payments Pgrm	OTHER	(18)	-	-	-	-	-	(18)
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(6,639)	-	-	-	-	-	(6,639)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(760)	(11)	(188)	(58)	(118)	(338)	(48)
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187651	RegA-OR TB Flats	OTHER	1,765	-	-	-	-	-	1,765
1823990	OTHR REG ASSET-N CST	187652	RegA-OR Cedar Springs II	OTHER	23	-	-	-	-	-	23
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	102	-	-	-	-	-	102



**Regulatory Assets (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187659	RegA-CA Insurance Reserves-Recl to Liab	OTHER	344	-	-	-	-	-	344
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	2,877	-	-	-	-	-	2,877
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infracst	OTHER	(2,462)	-	-	-	-	-	(2,462)
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(226)	-	-	-	-	-	(226)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	646	-	-	-	-	-	646
1823990	OTHR REG ASSET-N CST	187665	RegA-OR Residential Charging Pilot	OTHER	(1,043)	-	-	-	-	-	(1,043)
1823990	OTHR REG ASSET-N CST	187666	RegA-OR Non-Residential Charging Pilot	OTHER	2	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	187667	RegA-OR Outreach and Research Pilot	OTHER	36	-	-	-	-	-	36
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRUUM	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	(712)	-	-	-	-	-	(712)
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(797)	-	-	-	-	-	(797)
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-





**Regulatory Assets (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187860	Reg Asset - WY RRA CY2022	OTHER	(159)	-	-	-	-	-	(159)
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	33	-	-	-	-	-	33
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	43	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(398)	-	-	-	-	-	(398)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(311)	-	-	-	-	-	(311)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(46)	-	-	-	-	-	(46)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	311	-	-	-	-	-	311
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	1,488	-	-	-	-	-	1,488
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	560	-	-	-	-	-	560
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	690	-	-	-	-	690	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	244	-	-	-	-	244	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	402	-	-	-	-	402	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	66	-	-	-	-	66	-
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	WYU	217	-	-	-	-	217	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-



Regulatory Assets (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	396	-	-	-	-	-	396
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	39	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	37	-	-	-	37	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	148	-	-	-	-	-	148
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	282	-	-	-	-	-	282
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,411	-	-	-	-	-	2,411
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	26,360	-	-	-	-	-	26,360
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(2,647)	-	-	-	-	-	(2,647)
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(49)	-	-	-	-	-	(49)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	44,715	-	-	-	-	-	44,715
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	(28,764)	-	-	-	-	-	(28,764)
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Recl	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	217	-	-	-	-	-	217
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	26,859	-	-	-	-	-	26,859
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,500)	-	-	-	-	-	(1,500)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,120	-	-	-	-	-	3,120
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	69	-	-	-	-	-	69
1823990	OTHR REG ASSET-N CST	189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	2	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	188	-	-	-	-	-	188
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	14,326	-	-	-	-	-	14,326
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	970	-	970	-	-	-	-
1823990	OTHR REG ASSET-N CST	189018	RegA-OR Wildfire Risk/Veg Mgmt (WMVM)	OTHER	6,184	-	-	-	-	-	6,184
1823990	OTHR REG ASSET-N CST	189019	RegA-OR Wildfire WMVM 2022	OTHER	1,917	-	-	-	-	-	1,917
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(1,020)	-	-	-	-	-	(1,020)
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	1,169	-	-	-	-	-	1,169
1823990	OTHR REG ASSET-N CST	189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(3,473)	-	-	-	-	-	(3,473)
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(21)	-	-	-	-	-	(21)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	456	-	-	-	-	-	456
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(20)	-	-	-	-	-	(20)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	943	-	-	-	-	-	943
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(233)	-	-	-	-	-	(233)
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	2,977	-	-	-	-	-	2,977
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(149)	-	-	-	-	-	(149)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-



**Regulatory Assets (Actuals)**  
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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	2,046	-	-	-	-	-	2,046
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	(730)	-	-	-	-	-	(730)
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	21,155	-	-	-	-	-	21,155
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	13,200	-	-	-	-	-	13,200
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(1,000)	-	-	-	-	-	(1,000)
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(656)	-	-	-	-	-	(656)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(21,078)	-	-	-	-	-	(21,078)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	11	-	-	-	-	-	11
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	33	-	-	-	-	-	33
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(1)	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2)	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	27,850	-	-	-	-	-	27,850
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(22,844)	-	-	-	-	-	(22,844)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(2,278)	-	-	-	-	-	(2,278)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	706	-	-	-	-	-	706
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	3,399	-	-	-	-	-	3,399
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	73,543	-	-	-	-	-	73,543
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	62,133	-	-	-	-	-	62,133
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(37)	-	-	-	-	-	(37)
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(13,268)	-	-	-	-	-	(13,268)
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(3,107)	-	-	-	-	-	(3,107)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(60,903)	-	-	-	-	-	(60,903)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	259	-	-	-	-
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(5,763)	-	-	-	-	-	(5,763)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	30,846	-	-	-	-	-	30,846
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(253)	-	-	-	-	-	(253)
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	22,223	-	-	-	-	-	22,223
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	25,669	-	-	-	-	-	25,669
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(101)	-	-	-	-	-	(101)
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(3,803)	-	-	-	-	-	(3,803)
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(1,269)	-	-	-	-	-	(1,269)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(20,478)	-	-	-	-	-	(20,478)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503110	Lodging	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503120	Meals & Entertainment	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503125	Vehicle Rental and Expense	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530065	Engineering Services	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530070	Environmental Services	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	25	-	-	-	-	-	25
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	49	-	-	-	-	-	49
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(74)	-	-	-	-	-	(74)



**Regulatory Assets (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
<b>1823990 Total</b>			<b>431,803</b>	<b>199</b>	<b>1,588</b>	<b>534</b>	<b>17,846</b>	<b>8,938</b>	<b>12,409</b>	<b>1</b>	<b>390,288</b>		
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-		
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-	-	-	-	-	-	-		
<b>1823993 Total</b>													
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-		
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-	-	-	-	-	-	-		
<b>1823994 Total</b>													
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-		
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-	-	-	-	-	-	-		
<b>1823995 Total</b>													
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	-	-	-	-	-	-	-		
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	213	-	-	-	-	-	213		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(61)	-	-	-	-	-	(61)		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	339	-	-	-	-	-	339		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(998)	-	-	-	-	-	(998)		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	328	-	-	-	-	-	328		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,511	-	-	-	-	-	3,511		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(40,256)	-	-	-	-	-	(40,256)		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,138	-	-	-	-	-	1,138		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,043)	-	-	-	-	-	(4,043)		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	221	-	-	-	-	-	221		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,741)	-	-	-	-	-	(1,741)		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	185	-	-	-	-	-	185		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	1,168	-	-	-	-	-	1,168		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	66	-	-	-	-	-	66		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,109)	-	-	-	-	-	(4,109)		
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	-	-	-	-	-	-	-		
<b>1823999 Total</b>					<b>(44,038)</b>						<b>(44,038)</b>		
<b>Grand Total</b>					<b>1,122,749</b>	<b>12,890</b>	<b>129,957</b>	<b>33,359</b>	<b>113,899</b>	<b>205,721</b>	<b>38,214</b>	<b>161</b>	<b>588,547</b>

# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(28,472)	(406)	(7,330)	(2,268)	(3,901)	(12,869)	(1,686)	(11)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(206)	(3,726)	(1,153)	(1,983)	(6,542)	(857)	(5)	-
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(600,838)	(8,571)	(154,693)	(47,863)	(82,320)	(271,578)	(35,590)	(223)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,273,428)	(32,429)	(585,320)	(181,103)	(311,479)	(1,027,586)	(134,665)	(845)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(495,254)	(7,064)	(127,509)	(39,452)	(67,854)	(223,854)	(29,336)	(184)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(256,853)	(3,664)	(66,130)	(20,461)	(35,191)	(116,097)	(15,214)	(96)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(35)	(0)	(9)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,445)	(235)	(4,234)	(1,310)	(2,253)	(7,433)	(974)	(6)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,152)	(59)	(1,069)	(331)	(569)	(1,877)	(246)	(2)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(171)	(2)	(44)	(14)	(23)	(77)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(107)	(2)	(27)	(8)	(15)	(48)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(291)	(4)	(75)	(23)	(40)	(132)	(17)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(91)	(1)	(23)	(7)	(12)	(41)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(161)	(2)	(42)	(13)	(22)	(73)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(71)	(1)	(18)	(6)	(10)	(32)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,771)	(82)	(1,486)	(460)	(791)	(2,609)	(342)	(2)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(34,814)	(497)	(8,963)	(2,773)	(4,770)	(15,736)	(2,062)	(13)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,820)	(40)	(726)	(225)	(386)	(1,275)	(167)	(1)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(36,842)	(526)	(9,485)	(2,935)	(5,048)	(16,653)	(2,182)	(14)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(272)	(4)	(70)	(22)	(37)	(123)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(8,061)	(115)	(2,075)	(642)	(1,104)	(3,643)	(477)	(3)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,208)	(17)	(311)	(96)	(166)	(546)	(72)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,751)	(25)	(451)	(139)	(240)	(791)	(104)	(1)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(19,457)	(278)	(5,009)	(1,550)	(2,666)	(8,794)	(1,152)	(7)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(208,872)	(2,979)	(53,777)	(16,639)	(28,617)	(94,410)	(12,372)	(78)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(37,868)	(540)	(9,750)	(3,017)	(5,188)	(17,116)	(2,243)	(14)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,233)	(146)	(2,635)	(815)	(1,402)	(4,625)	(606)	(4)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(314)	(4)	(81)	(25)	(43)	(142)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(80)	(1)	(21)	(6)	(11)	(36)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(50)	(1)	(13)	(4)	(7)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(53,928)	(769)	(13,884)	(4,296)	(7,389)	(24,376)	(3,194)	(20)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(23,528)	(336)	(6,058)	(1,874)	(3,224)	(10,635)	(1,394)	(9)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(35,656)	(509)	(9,180)	(2,840)	(4,885)	(16,117)	(2,112)	(13)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,859)	(112)	(2,024)	(626)	(1,077)	(3,552)	(466)	(3)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,638)	(38)	(679)	(210)	(361)	(1,192)	(156)	(1)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(127)	(2)	(33)	(10)	(17)	(58)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,455)	(21)	(375)	(116)	(199)	(658)	(86)	(1)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(10,851)	(155)	(2,794)	(864)	(1,487)	(4,905)	(643)	(4)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,339)	(19)	(345)	(107)	(184)	(605)	(79)	(0)	-
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	3,727	53	960	297	511	1,685	221	1	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(27,774)	(396)	(7,151)	(2,212)	(3,805)	(12,554)	(1,645)	(10)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(4)	-	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(4,661)	(66)	(1,200)	(371)	(639)	(2,107)	(276)	(2)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(147,991)	(2,111)	(38,102)	(11,789)	(20,276)	(66,892)	(8,766)	(55)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(105,195)	(1,501)	(27,084)	(8,380)	(14,413)	(47,548)	(6,231)	(39)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(16)	-	-	-	-	(16)	-	-	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(21,804)	(311)	(5,614)	(1,737)	(2,987)	(9,855)	(1,292)	(8)	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(4)	-	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,548)	(36)	(656)	(203)	(349)	(1,152)	(151)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(48,755)	(695)	(12,553)	(3,884)	(6,680)	(22,037)	(2,888)	(18)	-
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(60,927)	(869)	(15,686)	(4,854)	(8,348)	(27,539)	(3,609)	(23)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(548,090)	(7,818)	(141,112)	(43,661)	(75,093)	(247,736)	(32,466)	(204)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(44,223)	(631)	(11,386)	(3,523)	(6,059)	(19,989)	(2,620)	(16)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,459)	(92)	(1,663)	(514)	(885)	(2,919)	(383)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(401,363)	(5,725)	(103,336)	(31,973)	(54,990)	(181,416)	(23,774)	(149)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(439,005)	(6,262)	(113,027)	(34,972)	(60,148)	(198,430)	(26,004)	(163)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(538,953)	(7,688)	(138,760)	(42,933)	(73,841)	(243,606)	(31,924)	(200)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,395)	(20)	(359)	(111)	(191)	(630)	(83)	(1)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,406)	(49)	(877)	(271)	(467)	(1,539)	(202)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,290)	(75)	(1,362)	(421)	(725)	(2,391)	(313)	(2)	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(794)	(794)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(526)	-	-	-	(526)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,461)	-	(2,461)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,314)	-	-	-	(3,314)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(208)	-	(208)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,567)	-	-	(1,567)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,201)	-	-	(1,201)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,697)	(1,697)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(943)	-	-	-	(943)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(9,368)	-	(9,368)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(16,182)	-	-	-	(16,182)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,500)	-	(1,500)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,354)	-	-	(4,354)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(901)	-	-	(901)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(10,984)	(10,984)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,534)	-	-	-	(12,534)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(101,753)	-	(101,753)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(157,480)	-	-	-	(157,480)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(28,025)	-	(28,025)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(45,069)	-	-	(45,069)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(4,334)	-	-	(4,334)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(133)	(133)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(169)	-	-	-	(169)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,498)	-	(1,498)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,058)	-	-	-	(2,058)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(480)	-	(480)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(828)	-	-	(828)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(41)	-	-	(41)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(44,113)	(44,113)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(50,423)	-	-	-	(50,423)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(262,396)	-	(262,396)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(172,835)	-	-	-	(172,835)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(78,356)	-	(78,356)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(74,972)	-	-	(74,972)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,491)	-	-	(16,491)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,487)	(22,487)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,285)	-	-	-	(17,285)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(141,124)	-	(141,124)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(87,960)	-	-	-	(87,960)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(38,526)	-	(38,526)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(45,042)	-	-	(45,042)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,057)	-	-	(6,057)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,257)	(13,257)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,881)	-	-	-	(4,881)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(50,280)	-	(50,280)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(90,941)	-	-	-	(90,941)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,543)	-	(11,543)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,762)	-	-	(11,762)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,173)	-	-	(3,173)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,788)	(13,788)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,510)	-	-	-	(13,510)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(99,341)	-	(99,341)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(213,052)	-	-	-	(213,052)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,213)	-	(14,213)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,909)	-	-	(25,909)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,520)	-	-	(14,520)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,792)	(30,792)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(35,234)	-	-	-	(35,234)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(258,205)	-	(258,205)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(174,041)	-	-	-	(174,041)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(66,798)	-	(66,798)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(50,115)	-	-	(50,115)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,925)	-	-	(7,925)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,352)	(4,352)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,044)	-	-	-	(5,044)	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(47,787)	-	(47,787)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(41,986)	-	-	-	(41,986)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(10,077)	-	(10,077)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(7,712)	-	-	(7,712)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,269)	-	-	(1,269)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,308)	(9,308)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(14,802)	-	-	-	(14,802)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(103,197)	(103,197)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(81,592)	-	-	-	(81,592)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(24,314)	-	(24,314)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(21,411)	-	-	(21,411)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(6,169)	-	-	(6,169)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(1,825)	(1,825)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(5,189)	-	-	-	(5,189)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(26,575)	(26,575)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(55,698)	-	-	-	(55,698)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(8,621)	-	(8,621)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(8,539)	-	-	(8,539)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,729)	-	-	(1,729)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(258)	(258)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(130)	-	-	-	(130)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,139)	(2,139)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,385)	-	-	-	(3,385)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(428)	-	(428)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(831)	-	-	(831)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(141)	-	-	(141)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(405)	(405)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(484)	-	-	-	(484)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,507)	(12,507)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,524)	-	-	-	(13,524)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,814)	-	(1,814)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,085)	-	-	(4,085)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,289)	-	-	(1,289)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	(0)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(6)	(0)	(2)	(0)	(1)	(3)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(23)	-	-	-	(23)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(11)	-	-	(11)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5)	-	-	(5)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(919)	(919)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,651)	(60)	(823)	(178)	(189)	(1,290)	(112)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,315)	-	-	-	-	(5,315)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,213)	(11,213)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(257)	(4)	(63)	(19)	(40)	(114)	(16)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(3,002)	(43)	(773)	(239)	(411)	(1,357)	(178)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(33,101)	(705)	(8,963)	(2,568)	(4,269)	(14,687)	(1,900)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(14,217)	-	-	-	(14,217)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,055)	-	(8,055)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,749)	-	-	(1,749)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,439)	-	-	(1,439)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(98)	(98)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(829)	(19)	(257)	(56)	(59)	(403)	(35)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(30)	-	-	-	(30)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(949)	-	(949)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(885)	(13)	(228)	(70)	(121)	(400)	(52)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,784)	(144)	(1,837)	(526)	(875)	(3,010)	(389)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(383)	-	-	-	(383)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(41)	-	(41)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(282)	-	-	(282)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(17)	-	-	(17)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(15)	(15)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,722)	(39)	(534)	(115)	(123)	(838)	(73)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(203)	-	-	-	-	(203)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(369)	-	(369)	-	-	-	-





**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,585)	(23)	(408)	(126)	(217)	(716)	(94)	(1)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(30,489)	(649)	(8,256)	(2,366)	(3,932)	(13,528)	(1,750)	(8)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(365)	-	-	-	-	(365)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(159)	-	-	(159)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(964)	-	-	-	(964)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(31)	-	-	-	(31)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(27)	(0)	(7)	(2)	(4)	(12)	(2)	(0)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(90)	(2)	(24)	(7)	(12)	(40)	(5)	(0)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(6)	-	-	-	-	(6)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(5)	-	-	-	(5)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(37)	(37)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(131)	-	-	-	-	-	(131)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(934)	-	(934)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(37)	(5)	(87)	(27)	(46)	(152)	(20)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(307)	(7)	(83)	(24)	(40)	(136)	(18)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,631)	-	-	-	-	(1,631)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(119)	-	-	(119)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(290)	-	-	-	(290)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(83)	-	(83)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(86)	(2)	(23)	(7)	(11)	(38)	(5)	(0)
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(228)	-	-	-	-	(228)	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(1)	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(16)	-	-	-	(16)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(223)	(223)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,032)	-	-	-	-	-	(1,032)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,068)	-	(3,068)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(53)	(1)	(13)	(4)	(8)	(23)	(3)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,886)	(70)	(1,258)	(389)	(669)	(2,209)	(289)	(2)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(756)	(16)	(205)	(59)	(97)	(335)	(43)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(5,002)	-	-	-	-	(5,002)	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,021)	-	-	(1,021)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(879)	-	-	-	(879)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(265)	-	-	-	(265)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(486)	(486)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,433)	-	-	-	-	-	(1,433)	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(8,656)	-	(8,656)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(167)	(2)	(41)	(13)	(26)	(74)	(11)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(3,830)	(55)	(986)	(305)	(525)	(1,731)	(227)	(1)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(213)	(5)	(58)	(17)	(27)	(95)	(12)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(10,341)	-	-	-	-	(10,341)	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,869)	-	-	(1,869)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,896)	-	-	-	(1,896)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(465)	-	-	-	(465)	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(135)	-	(135)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,370)	(34)	(610)	(189)	(325)	(1,071)	(140)	(1)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(108)	-	-	-	-	(108)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(234)	(234)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(481)	-	-	-	-	-	(481)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,738)	-	(1,738)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(32)	(0)	(8)	(2)	(5)	(14)	(2)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(793)	(11)	(204)	(63)	(109)	(358)	(47)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(351)	(7)	(95)	(27)	(45)	(156)	(20)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(3,618)	-	-	-	-	(3,618)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(384)	-	-	(384)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(1,364)	-	-	-	(1,364)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(292)	-	-	-	(292)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(91)	(91)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(53)	-	-	-	-	-	(53)	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(272)	-	(272)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(495)	(7)	(128)	(39)	(68)	(224)	(29)	(0)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(29)	(1)	(8)	(2)	(4)	(13)	(2)	(0)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(193)	-	-	-	-	(193)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(65)	-	-	(65)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(139)	-	-	-	(139)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(22)	-	-	-	(22)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(244)	-	(244)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(357)	(5)	(92)	(28)	(49)	(161)	(21)	(0)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(68)	(3)	(41)	(12)	(20)	(68)	(9)	(0)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(798)	-	-	-	-	(798)	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(155)	-	-	(155)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(60)	-	-	-	(60)	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,271)	(27)	(344)	(99)	(164)	(564)	(73)	(0)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(94)	(94)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(304)	-	-	-	-	-	(304)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,331)	-	(1,331)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,853)	(41)	(735)	(227)	(391)	(1,290)	(169)	(1)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(115)	(2)	(31)	(9)	(15)	(51)	(7)	(0)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,815)	-	-	-	-	(1,815)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(374)	-	-	(374)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(587)	-	-	-	(587)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(1)	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(405)	(405)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,174)	-	-	-	-	-	(1,174)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,518)	-	(5,518)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(80)	(1)	(20)	(6)	(12)	(35)	(5)	(0)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,501)	(164)	(2,961)	(916)	(1,576)	(5,198)	(681)	(4)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,438)	(31)	(389)	(112)	(185)	(638)	(83)	(0)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,545)	-	-	-	-	(7,545)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,347)	-	-	(1,347)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,970)	-	-	-	(1,970)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(271)	-	-	-	(271)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(196)	(196)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(795)	-	-	-	-	-	(795)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,680)	-	(4,680)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(681)	(10)	(168)	(52)	(105)	(303)	(43)	(0)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,870)	(55)	(996)	(308)	(530)	(1,749)	(229)	(1)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,634)	(56)	(713)	(204)	(340)	(1,169)	(151)	(1)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,985)	-	-	-	-	(3,985)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(798)	-	-	(798)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,321)	-	-	-	(1,321)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(82)	-	-	-	(82)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(945)	(945)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,891)	-	-	-	-	-	(1,891)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(9,322)	-	(9,322)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(276)	(4)	(71)	(22)	(38)	(125)	(16)	(0)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(626)	(13)	(179)	(49)	(81)	(278)	(36)	(0)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(7,936)	-	-	-	-	(7,936)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,988)	-	-	(1,988)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(3,191)	-	-	-	(3,191)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(553)	-	-	-	(553)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(141)	-	-	-	-	-	(141)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(590)	-	(590)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(85)	(1)	(22)	(7)	(12)	(38)	(5)	(0)
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(273)	-	-	-	-	(273)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(108)	-	-	-	(108)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(435)	(435)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,214)	-	-	-	-	-	(1,214)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,032)	-	(6,032)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(650)	(9)	(167)	(52)	(89)	(294)	(38)	(0)
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(591)	(13)	(160)	(46)	(76)	(262)	(34)	(0)
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,548)	-	-	-	-	(5,548)	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,799)	-	-	(1,799)	-	-	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,620)	-	-	(1,620)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(313)	-	-	(313)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(244)	(244)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,372)	(20)	(353)	(109)	(188)	(620)	(81)	(1)
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(12)	-	-	-	(12)	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	WYP	(3)	-	-	(3)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(473)	(473)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(10,194)	(145)	(2,624)	(812)	(1,397)	(4,607)	(604)	(4)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(571)	(12)	(155)	(44)	(74)	(254)	(33)	(0)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(799)	-	-	-	(799)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(204)	-	-	(204)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(506)	(506)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,290)	-	-	-	-	(1,290)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,318)	(5,318)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(200)	(3)	(51)	(16)	(27)	(90)	(12)	(0)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(467)	(10)	(127)	(36)	(60)	(207)	(27)	(0)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(6,644)	-	-	-	(6,644)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,225)	-	(1,225)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,307)	-	-	(1,307)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(241)	-	-	(241)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(302)	(302)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(685)	-	-	-	-	(685)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,408)	(1,408)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(129)	(2)	(32)	(10)	(20)	(57)	(8)	(0)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,710)	(39)	(698)	(216)	(371)	(1,225)	(161)	(1)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(227)	(5)	(62)	(18)	(29)	(101)	(13)	(0)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(2,479)	-	-	-	(2,479)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(437)	-	(437)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(692)	-	-	(692)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(237)	-	-	(237)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(1,954)	(1,954)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,754)	(40)	(544)	(118)	(125)	(853)	(74)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(5,750)	-	-	-	-	(5,750)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(21,789)	(21,789)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(144)	(2)	(36)	(11)	(22)	(64)	(9)	(0)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(77,331)	(1,103)	(19,910)	(6,160)	(10,595)	(34,953)	(4,581)	(29)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(40,772)	(868)	(11,041)	(3,163)	(5,258)	(18,091)	(2,341)	(11)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(27,303)	-	-	-	(27,303)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,228)	-	(5,228)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(11,255)	-	-	(11,255)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,759)	-	-	(2,759)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(260)	(260)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(268)	-	-	-	-	(268)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(2,133)	(2,133)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(75)	(1)	(18)	(6)	(12)	(33)	(5)	(0)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(3,344)	(48)	(861)	(266)	(458)	(1,511)	(198)	(1)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(134)	(3)	(36)	(10)	(17)	(59)	(8)	(0)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,720)	-	-	-	(1,720)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(448)	-	(448)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(537)	-	-	(537)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(96)	-	-	(96)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(31)	(31)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(51)	(1)	(16)	(3)	(4)	(25)	(2)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(39)	-	-	-	-	(39)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(622)	-	(622)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,536)	(22)	(395)	(122)	(210)	(694)	(91)	(1)
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,371)	(29)	(371)	(106)	(177)	(608)	(79)	(0)
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(646)	-	-	-	(646)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(100)	-	(100)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(91)	-	-	(91)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	(13)	-	-	-	-
<b>1080000 Total</b>					<b>(10,350,366)</b>	<b>(260,292)</b>	<b>(2,975,604)</b>	<b>(857,161)</b>	<b>(1,344,432)</b>	<b>(4,320,558)</b>	<b>(589,782)</b>	<b>(2,537)</b>
1083000	AC PR DPR-REMOVAL	288351	REG LIAB - STEAM DECOMM - ID	IDU	(174)	-	-	-	-	(174)	-	-
1083000	AC PR DPR-REMOVAL	288353	REG LIAB - STEAM DECOMM - UT	UT	(25,580)	-	-	-	(25,580)	-	-	-
1083000	AC PR DPR-REMOVAL	288355	REG LIAB - STEAM DECOMM - WY	WYP	(5,669)	-	-	(5,669)	-	-	-	-



Depreciation Reserve (Actuals)  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(5,354)	-	-	(5,354)	-	-	-	-
<b>1083000 Total</b>					<b>(36,778)</b>	<b>-</b>	<b>-</b>	<b>(5,354)</b>	<b>(5,669)</b>	<b>(25,580)</b>	<b>(174)</b>	<b>-</b>
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	(227)	(3)	(58)	(18)	(31)	(103)	(13)	(0)
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(328)	(5)	(84)	(26)	(45)	(148)	(19)	(0)
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(12)	(12)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	(11)	-	-	-	-	(11)	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(54)	-	(54)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	(99)	-	-	-	(99)	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(16)	-	-	(16)	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	(24)	-	-	(24)	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(218)	(5)	(59)	(17)	(28)	(97)	(13)	(0)
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	(0)	-	-	-	-	(0)	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,112	24	301	86	143	494	64	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	207	-	-	-	-	-	-	207
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	495	-	-	-	-	-	-	495
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(6,122)	(87)	(1,576)	(488)	(839)	(2,767)	(363)	(2)
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(570)	(8)	(147)	(45)	(78)	(258)	(34)	(0)
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	23,455	335	6,039	1,868	3,213	10,601	1,389	9
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,474	50	894	277	476	1,570	206	1
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	531	531	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	617	-	-	-	-	617	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,338	-	1,338	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,038	-	-	-	2,038	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	354	-	-	354	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	672	-	-	-	672	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	23	0	6	2	3	10	1	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-	-	-	-	-	-	-	-
<b>1085000 Total</b>					<b>26,610</b>	<b>819</b>	<b>6,594</b>	<b>1,975</b>	<b>3,459</b>	<b>11,231</b>	<b>1,823</b>	<b>8</b>
<b>Grand Total</b>					<b>(10,360,535)</b>	<b>(259,473)</b>	<b>(2,969,011)</b>	<b>(860,540)</b>	<b>(1,346,641)</b>	<b>(4,334,907)</b>	<b>(588,134)</b>	<b>(2,530)</b>

# **B18.AMORTIZATION RESERVE**



**Amortization Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU (987)	-	-	-	-	-	(987)	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG (6,184)	(88)	(1,592)	(493)	(847)	(2,795)	(366)	(2)	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT 29,613	-	-	-	-	29,613	-	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P (111,410)	(1,589)	(28,684)	(8,875)	(15,264)	(50,357)	(6,599)	(41)	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U (6,476)	(92)	(1,667)	(516)	(887)	(2,927)	(384)	(2)	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR (131)	-	(131)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG (17,866)	(255)	(4,600)	(1,423)	(2,448)	(8,075)	(1,058)	(7)	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT (125)	-	-	-	-	(125)	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP (232)	-	-	-	(232)	-	-	-	-
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO (11,120)	(237)	(3,011)	(863)	(1,434)	(4,934)	(638)	(3)	-
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO (3,293)	(70)	(892)	(255)	(425)	(1,461)	(189)	(1)	-
1110000	AC PR AMR EL PT SR 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO (4,410)	(94)	(1,194)	(342)	(569)	(1,957)	(253)	(1)	-
1110000	AC PR AMR EL PT SR 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO (14,504)	(309)	(3,928)	(1,125)	(1,871)	(6,435)	(833)	(4)	-
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN (131,441)	(2,994)	(40,783)	(8,815)	(9,356)	(63,940)	(5,553)	-	-
1110000	AC PR AMR EL PT SR 3032040	SAP	SO (164,552)	(3,504)	(44,558)	(12,767)	(21,222)	(73,011)	(9,446)	(43)	-
1110000	AC PR AMR EL PT SR 3032130	NODAL PRICING SOFTWARE	SG (773)	(11)	(199)	(62)	(106)	(350)	(46)	(0)	-
1110000	AC PR AMR EL PT SR 3032140	ESM-IRP	SO (581)	(12)	(157)	(45)	(75)	(258)	(33)	(0)	-
1110000	AC PR AMR EL PT SR 3032150	CELONIS	SO (1,155)	(25)	(313)	(90)	(149)	(512)	(66)	(0)	-
1110000	AC PR AMR EL PT SR 3032160	ARCOS	SO (514)	(11)	(139)	(40)	(66)	(228)	(30)	(0)	-
1110000	AC PR AMR EL PT SR 3032170	AZURE B2C - IDENTITY MGT	SO (226)	(5)	(61)	(18)	(29)	(100)	(13)	(0)	-
1110000	AC PR AMR EL PT SR 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO (148)	(3)	(40)	(11)	(19)	(66)	(8)	(0)	-
1110000	AC PR AMR EL PT SR 3032190	1110000/3032190	SO (1,313)	(28)	(355)	(102)	(169)	(582)	(75)	(0)	-
1110000	AC PR AMR EL PT SR 3032200	ITOA	SO (456)	(10)	(124)	(35)	(59)	(202)	(26)	(0)	-
1110000	AC PR AMR EL PT SR 3032210	FACILITY INSPECTION REPORTING SYS	SO (150)	(3)	(41)	(12)	(19)	(67)	(9)	(0)	-
1110000	AC PR AMR EL PT SR 3032220	COGNOS - EDW REPORTING TOOL	SO (512)	(11)	(139)	(40)	(66)	(227)	(29)	(0)	-
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO (5,877)	(125)	(1,591)	(456)	(758)	(2,608)	(337)	(2)	-
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO (2,908)	(62)	(787)	(226)	(375)	(1,290)	(167)	(1)	-
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO (2,018)	(43)	(547)	(157)	(260)	(896)	(116)	(1)	-
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO (8,999)	(192)	(2,437)	(698)	(1,161)	(3,993)	(517)	(2)	-
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO (10,565)	(225)	(2,861)	(820)	(1,363)	(4,688)	(606)	(3)	-
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO (10,386)	(221)	(2,812)	(806)	(1,340)	(4,608)	(596)	(3)	-
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO (1,901)	(40)	(515)	(147)	(245)	(843)	(109)	(1)	-
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO (2,416)	(51)	(654)	(187)	(312)	(1,072)	(139)	(1)	-
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO (13,202)	(281)	(3,575)	(1,024)	(1,703)	(5,858)	(758)	(3)	-
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO (6,432)	(137)	(1,742)	(499)	(829)	(2,854)	(369)	(2)	-
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG (1,600)	(23)	(412)	(127)	(219)	(723)	(95)	(1)	-
1110000	AC PR AMR EL PT SR 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO (2,040)	(43)	(552)	(158)	(263)	(905)	(117)	(1)	-
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG (103)	(1)	(27)	(8)	(14)	(47)	(6)	(0)	-
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	SG (14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG (7,709)	(110)	(1,985)	(614)	(1,056)	(3,485)	(457)	(3)	-
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG (259)	(4)	(67)	(21)	(36)	(117)	(15)	(0)	-
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG (72)	(1)	(19)	(6)	(10)	(32)	(4)	(0)	-
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U (13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO (2,620)	(56)	(709)	(203)	(338)	(1,162)	(150)	(1)	-
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO (8,189)	(174)	(2,218)	(635)	(1,056)	(3,634)	(470)	(2)	-
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG (3,867)	(55)	(995)	(308)	(530)	(1,748)	(229)	(1)	-
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO (6,310)	(134)	(1,709)	(490)	(814)	(2,800)	(362)	(2)	-
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG (34,142)	(487)	(8,790)	(2,720)	(4,678)	(15,432)	(2,022)	(13)	-
1110000	AC PR AMR EL PT SR 3033170	GTx VERSION 7 SOFTWARE	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN (5,868)	(134)	(1,821)	(394)	(418)	(2,855)	(248)	-	-
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO (3,978)	(85)	(1,077)	(309)	(513)	(1,765)	(228)	(1)	-
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO (18,289)	(389)	(4,952)	(1,419)	(2,359)	(8,115)	(1,050)	(5)	-
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN (3,981)	(91)	(1,235)	(267)	(283)	(1,937)	(168)	-	-
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN (19,645)	(447)	(6,095)	(1,318)	(1,398)	(9,557)	(830)	-	-
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO (3,129)	(67)	(847)	(243)	(404)	(1,388)	(180)	(1)	-
1110000	AC PR AMR EL PT SR 3033270	CES - Customer Experience System	CN (3,153)	(72)	(978)	(211)	(224)	(1,534)	(133)	-	-
1110000	AC PR AMR EL PT SR 3033280	MAPAPPs - Mapping Systems Application	SO (1,513)	(32)	(410)	(117)	(195)	(671)	(87)	(0)	-
1110000	AC PR AMR EL PT SR 3033290	CUSTOMER CONTACTS	CN (876)	(20)	(272)	(59)	(62)	(426)	(37)	-	-
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN (1,085)	(25)	(337)	(73)	(77)	(528)	(46)	-	-
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO (18,793)	(400)	(5,089)	(1,458)	(2,424)	(8,338)	(1,079)	(5)	-
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG (10,020)	(143)	(2,580)	(798)	(1,373)	(4,529)	(594)	(4)	-
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP (37)	-	-	-	(37)	-	-	-	-
1110000	AC PR AMR EL PT SR 3033380	GAS PLANT INTANGIBLES	SG (836)	(12)	(215)	(67)	(115)	(378)	(50)	(0)	-
1110000	AC PR AMR EL PT SR 3033390	CYME GATEWAY	SO (923)	(20)	(250)	(72)	(119)	(410)	(53)	(0)	-
1110000	AC PR AMR EL PT SR 3033410	M365	SO (773)	(16)	(209)	(60)	(100)	(343)	(44)	(0)	-
1110000	AC PR AMR EL PT SR 3033420	SUBSTATION RELIABILITY SOFTWARE	SO (26)	(1)	(7)	(2)	(3)	(12)	(1)	(0)	-



**Amortization Reserve (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1110000	AC PR AMR EL PT SR	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(115)	(2)	(31)	(9)	(15)	(51)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3033440	DISTRIBUTION ENGINEERING COSTS	SO	(102)	(2)	(28)	(8)	(13)	(45)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3033450	MAXIMO	SO	(161)	(3)	(44)	(13)	(21)	(72)	(9)	(0)	-
1110000	AC PR AMR EL PT SR	3033460	AURORA	SO	(31)	(1)	(8)	(2)	(4)	(14)	(2)	(0)	-
1110000	AC PR AMR EL PT SR	3033470	AUGMENTED REALITY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3033480	CXP	CN	(4)	(0)	(1)	(0)	(0)	(2)	(0)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(8)	(8)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(12)	-	-	-	-	-	(12)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(10)	-	(10)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(28,265)	(403)	(7,277)	(2,252)	(3,872)	(12,776)	(1,674)	(11)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,319)	(28)	(357)	(102)	(170)	(585)	(76)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(5)	-	-	-	-	(5)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(14)	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(217)	-	-	-	(217)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(918)	(13)	(236)	(73)	(126)	(415)	(54)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(131)	(2)	(34)	(10)	(18)	(59)	(8)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(94)	(1,282)	(277)	(294)	(2,010)	(175)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,277)	(27)	(346)	(99)	(165)	(567)	(73)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,451)	(49)	(889)	(275)	(473)	(1,560)	(204)	(1)	-
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold Improveme	OR	(33)	-	(33)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,919)	-	(4,919)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,283)	(27)	(347)	(100)	(165)	(569)	(74)	(0)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,952)	-	-	(1,952)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,515)	-	-	-	(4,515)	-	-	-	-
<b>1110000 Total</b>					<b>(727,273)</b>	<b>(14,938)</b>	<b>(209,837)</b>	<b>(58,294)</b>	<b>(92,849)</b>	<b>(309,355)</b>	<b>(41,822)</b>	<b>(176)</b>	-
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
<b>1119000 Total</b>					-	-	-	-	-	-	-	-	-
<b>Grand Total</b>					<b>(727,273)</b>	<b>(14,938)</b>	<b>(209,837)</b>	<b>(58,294)</b>	<b>(92,849)</b>	<b>(309,355)</b>	<b>(41,822)</b>	<b>(176)</b>	-

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





**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	379	379	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,687	-	-	-	-	1,687	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	-	0	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	3,525	-	-	-	3,525	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,842	-	2,842	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,182	-	-	7,182	-	-	-	-
<b>1900000 Total</b>					<b>15,617</b>	<b>379</b>	<b>0</b>	<b>2,842</b>	<b>7,182</b>	<b>3,525</b>	<b>1,687</b>	<b>-</b>
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTEREST-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	SE	94	1	23	7	15	42	6
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	SE	471	7	117	36	73	210	30
1901000	ACCUM DEF INC TAX	286945	DTA 715.295 RL-OR Fly Ash	OTHER	129	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	500	-	-	500	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	1,342	-	1,342	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	940	-	-	940	-	-	-
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	384	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	-	-	-	-	-	-	384
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	814	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	-	-	-	-	-	-	814
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,027	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	309	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	114	2	28	9	18	51	7
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,867	7,867	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,147	-	-	-	-	20,147	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	88,092	-	88,092	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	20,169	-	-	20,169	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	49,982	-	-	-	49,982	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	155,874	-	-	-	-	155,874	-
1901000	ACCUM DEF INC TAX	287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	FERC	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	248	248	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	0	-	-	-	-	0	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	4,666	-	-	4,666	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	7,568	-	-	-	7,568	-	-
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287170	DTA 705.415 - RL - Cholla Decomm - WA	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	1,316	-	-	1,316	-	-	-
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(15)	(15)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	608	-	-	-	-	608	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,007	-	2,007	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,602	-	-	-	-	4,602	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	11	-	-	-	11	-	-
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	2,848	61	771	221	367	1,264	164
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	65	65	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	(0)	-	-	-	-	(0)	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	236	-	-	236	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	0	-	-	-	0	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	6,741	144	1,825	523	869	2,991	387
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(1)	(18)	(5)	(2)	(14)	(1)
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	373	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	373
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	6,424	-	-	6,424	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	96	-	-	-	-	-	96
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	20	-	-	-	-	-	20
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	149	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,479	-	-	-	-	-	149
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	30	1	8	2	4	13	2
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,293	33	567	174	355	1,019	144
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	15	5	8	26	3
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	406	7,000	2,146	4,380	12,583	1,778
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	17	-	-	17	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	3,056	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	174	-	-	-	-	-	174	
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	1,473	-	-	-	-	-	1,473	
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	420	-	-	-	-	-	420	
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	36	-	-	-	-	-	36	
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,728	-	-	-	-	-	1,728	
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	18	-	-	-	-	-	18	
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,012	-	3,012	-	-	-	-	
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	61	61	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(17)	-	(17)	-	-	-	-	
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	275	-	-	-	-	275	-	
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	234	-	-	-	234	-	-	
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	229	-	-	229	-	-	-	
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(10,039)	(214)	(2,718)	(779)	(1,295)	(4,454)	(576)	(3)
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	343	-	-	-	-	-	-	343
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	130	-	-	-	-	-	-	130
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	139	-	-	-	-	-	-	139
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	-	275
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	124	38	78	223	32	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,326	-	-	-	-	-	-	1,326
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,332	19	329	101	206	592	84	1
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(112)	-	(112)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basis	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,612	34	437	125	208	715	93	0
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	754	16	204	59	97	335	43	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	362	8	98	28	47	161	21	0
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,635	163	2,067	592	985	3,387	438	2
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	185	3	48	15	25	84	11	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	527	8	136	42	72	238	31	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,872	107	2,106	656	281	1,646	76	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	91,454	1,948	24,764	7,096	11,795	40,578	5,250	24
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	836	28	227	52	84	402	42
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	561	8	144	45	77	253	33
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	885	-	-	-	-	-	885
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	4	0	1	0	0	2	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	415	14	113	26	42	200	21
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	540	-	-	-	-	-	540
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	69	-	-	-	-	-	69
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	3,736	54	924	283	578	1,661	235
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	1
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward-State	SO	66,445	1,415	17,992	5,155	8,569	29,481	3,814
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,261	18	322	100	177	568	75
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(13,993)	(298)	(3,789)	(1,086)	(1,805)	(6,209)	(803)
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	(4)
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	461	-	-	-	-	-	461		
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	125	-	-	-	-	-	125		
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	36	-	-	-	-	-	36		
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,231	-	-	-	-	-	1,231		
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	38	-	-	-	-	-	38		
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	163	-	-	-	-	-	163		
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	1,388	20	343	105	215	617	87		
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,012	-	-	-	-	-	1,012		
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,258	32	558	171	349	1,004	142		
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(506)	(7)	(125)	(38)	(78)	(225)	(32)		
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	SE	(85)	(1)	(21)	(6)	(13)	(38)	(5)		
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	118	2	29	9	18	52	7		
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	616	9	152	47	95	274	39		
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(4,837)	(69)	(1,196)	(367)	(748)	(2,150)	(304)		
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(134)	(2)	(33)	(10)	(21)	(60)	(8)		
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Sittm Loss-CC-UT	UT	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Sittm Loss-CC-WY	WYU	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	6	0	2	0	1	3	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	255	4	63	19	40	113	16		
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(46,886)	(998)	(12,696)	(3,638)	(6,047)	(20,803)	(2,692)		
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-	-	-	-	-	-	-		
<b>1901000 Total</b>					<b>547,436</b>	<b>11,269</b>	<b>135,283</b>	<b>46,209</b>	<b>77,907</b>	<b>227,547</b>	<b>29,720</b>	<b>43</b>	<b>19,458</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	0	-	-	0	-	-	-	-	-
<b>1901090 Total</b>					<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
<b>1902000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(138,869)	(1,981)	(35,753)	(11,062)	(19,026)	(62,769)	(8,226)	(52)	-
<b>2811000 Total</b>					<b>(138,869)</b>	<b>(1,981)</b>	<b>(35,753)</b>	<b>(11,062)</b>	<b>(19,026)</b>	<b>(62,769)</b>	<b>(8,226)</b>	<b>(52)</b>	<b>-</b>
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(147)	(3)	(39)	(11)	(19)	(67)	(8)	(0)	(0)
<b>2820000 Total</b>					<b>(147)</b>	<b>(3)</b>	<b>(39)</b>	<b>(11)</b>	<b>(19)</b>	<b>(67)</b>	<b>(8)</b>	<b>(0)</b>	<b>(0)</b>
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(94)	(28)	(56)	(172)	(22)	(1)	-
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	43	-	-	-	-	43	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	6,289	-	-	-	6,289	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	1,394	-	-	1,394	-	-	-
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	7,281	-	-	-	-	-	7,281
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(2,887,993)	(63,117)	(710,651)	(208,466)	(420,093)	(1,296,285)	(169,114)
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(1,536)	(22)	(380)	(116)	(238)	(683)	(96)
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	33	1	9	3	4	15	2
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	76	1	19	6	12	34	5
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,882)	-	-	-	-	-	(2,882)		
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-		
<b>2821000 Total</b>					<b>(2,877,678)</b>	<b>(63,146)</b>	<b>(711,098)</b>	<b>(208,602)</b>	<b>(418,977)</b>	<b>(1,290,802)</b>	<b>(169,183)</b>	<b>(5,973)</b>	<b>4,399</b>
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-		
<b>2830000 Total</b>					-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(1,177)	-	-	-	-	-	(1,177)		
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(505)	-	-	-	-	-	(505)		
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(541)	-	-	(541)	-	-	-		
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	OTHER	(177)	-	-	-	-	-	(177)		
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,916)	-	-	-	-	-	(2,916)		
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(760)	-	-	-	-	-	(760)		
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	-	(64)	-	-	-	-		
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	(46)	-	-	-	-	-	(46)		
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(5,263)	-	-	-	-	-	(5,263)		
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(1,025)	(1,025)	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(9,367)	-	-	(9,367)	-	-	-		
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Pft Dec/Inv-WY	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pft Dec/Inv-CA	CA	13	13	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(1,165)	-	-	-	-	-	(1,165)		
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(72)	(918)	(263)	(437)	(1,505)	(195)	(1)	
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(8,383)	(179)	(2,270)	(650)	(1,081)	(3,720)	(481)	(2)	
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(460)	-	-	-	-	-	-	(460)	
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	55	-	-	-	-	-	-	55	
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(159)	-	-	-	-	-	-	(159)	
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(525)	-	-	-	-	-	-	(525)	





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2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(7,073)	-	-	-	-	-	(7,073)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(497)	(7)	(128)	(40)	(68)	(225)	(0)
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(150)	(2)	(39)	(12)	(21)	(68)	(0)
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	24	-	-	-	-	-	24
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	304	-	-	-	-	304	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	101	-	-	-	101	-	-
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(201)	-	-	-	-	-	(201)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	102	-	-	-	-	-	102
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(3,023)	-	-	-	-	-	(3,023)
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(27)	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL	286934	DTL 415.842 RA-Arrearage Pymt Pgrm-CA	OTHER	(4)	-	-	-	-	-	(4)
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	(80)	-	-	-	-	-	(80)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def -WY	WYU	(53)	-	-	-	(53)	-	-
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	605	-	-	-	-	-	605
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(23)	-	-	-	-	-	(23)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(8)	-	-	-	-	-	(8)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(4)	-	-	-	-	-	(4)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(238)	-	(238)	-	-	-	-
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(61)	-	-	-	-	-	(61)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(434)	-	-	-	-	-	(434)
2831000	AC DEF IN TX UTIL	286947	DTL 415.843 RA-Arrearage Pymt Prog-WA	OTHER	4	-	-	-	-	-	4
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(6)	-	-	-	-	-	(6)
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOACTION - FED	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOACTION - STATE	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(16,917)	(360)	(4,581)	(1,313)	(2,182)	(7,506)	(971)	(4)	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundl	OTHER	(97)	-	-	-	-	-	-	-	(97)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(170)	-	-	-	(170)	-	-	-	-
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(885)	-	-	-	-	-	-	-	(885)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(10)	-	-	-	-	-	-	-	(10)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accr	WA	781	-	781	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(10,441)	-	-	-	-	-	-	-	(10,441)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(7,860)	-	-	-	-	-	-	-	(7,860)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(60)	-	-	-	(60)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(5)	-	-	-	-	-	-	-	(5)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(51,668)	-	-	-	-	-	-	-	(51,668)
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(27,718)	(590)	(7,506)	(2,151)	(3,575)	(12,298)	(1,591)	(7)	-
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(678)	-	-	-	-	-	-	-	(678)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(9)	-	-	-	(9)	-	-
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(595)	(8)	(153)	(47)	(81)	(269)	(35)
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(756)	-	(756)	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(902)	-	-	-	(902)	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(55)	-	-	-	-	(55)	-
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(33)	-	-	(33)	-	-	-
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(603)	(13)	(163)	(47)	(78)	(268)	(35)
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(638)	(12)	(168)	(48)	(82)	(292)	(37)
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(115)	-	-	-	-	-	(115)
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,576)	(119)	(1,510)	(433)	(719)	(2,474)	(320)
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEVT COST AMORT	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(65,865)	(1,403)	(17,835)	(5,110)	(8,494)	(29,224)	(3,781)
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	204	4	55	16	26	91	12
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(881)	-	-	-	-	-	-	(881)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(729)	-	-	-	-	-	-	(729)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(47,863)	(687)	(11,837)	(3,629)	(7,407)	(21,278)	(3,007)	(19)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	312	312	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	587	-	-	-	-	-	587	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,538	-	1,538	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	(0)	-	-	-	-	(0)	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,054	-	-	1,054	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	763	-	-	-	763	-	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(391)	(8)	(106)	(30)	(50)	(174)	(22)	(0)
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	12,075	173	2,986	916	1,869	5,368	758	5
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWVA Pension	OTHER	1,168	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWVA Pension CA	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWVA Pension WA	OTHER	1,991	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(12)	-	-	-	-	-	-	(12)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(65)	-	-	-	-	-	-	(65)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(151)	-	-	-	-	-	-	(151)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(0)	-	-	-	-	-	(0)	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(380)	-	-	-	(380)	-	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,071)	-	-	-	-	-	-	(1,071)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(5,163)	-	-	-	-	-	-	(5,163)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	20	-	-	-	-	-	-	20



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 12/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(76)	-	-	-	-	-	(76)		
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(4)	-	-	-	-	-	(4)		
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(30,333)	-	-	-	-	-	(30,333)		
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(512)	-	-	-	-	-	(512)		
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(99)	-	-	(99)	-	-	-		
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(16)	-	-	(16)	-	-	-		
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(466)	-	-	(466)	-	-	-		
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(32)	(0)	(8)	(3)	(4)	(15)	(2)		
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(126)	(2)	(33)	(10)	(17)	(57)	(7)		
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(6,481)	-	(6,481)	-	-	-	-		
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(593)	-	-	-	-	-	(593)		
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(339)	(5)	(87)	(27)	(46)	(153)	(20)		
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	2,770	-	-	-	-	-	2,770		
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(3,833)	-	-	-	-	-	(3,833)		
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(2,770)	-	-	-	-	-	(2,770)		
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,329)	-	-	-	-	-	(1,329)		
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(36)	-	-	-	-	-	(36)		
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	4	-	-	-	-	-	4		
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,999)	-	-	-	-	(2,999)	-		
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(283)	-	-	-	(283)	-	-		
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(978)	-	-	(978)	-	-	-		
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,805)	-	-	-	(1,805)	-	-		
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(50)	(50)	-	-	-	-	-		
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(35)	-	-	-	-	-	(35)		
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(52)	-	-	-	-	-	(52)		
<b>2831000 Total</b>					<b>(324,944)</b>	<b>(4,040)</b>	<b>(50,237)</b>	<b>(11,110)</b>	<b>(33,184)</b>	<b>(77,317)</b>	<b>(12,249)</b>	<b>(49)</b>	<b>(136,757)</b>
<b>Grand Total</b>					<b>(2,778,585)</b>	<b>(57,521)</b>	<b>(661,844)</b>	<b>(181,734)</b>	<b>(386,117)</b>	<b>(1,199,883)</b>	<b>(158,259)</b>	<b>(6,030)</b>	<b>(112,900)</b>



**Investment Tax Credit Balance (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(108)	(2)	(28)	(9)	(15)	(49)	(6)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(74)	(1)	(19)	(6)	(10)	(33)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,289)	-	-	-	-	(1,289)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(925)	-	-	-	-	(925)	-	-	-
<b>2551000 Total</b>					<b>(2,395)</b>	<b>(3)</b>	<b>(47)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,296)</b>	<b>(11)</b>	<b>(0)</b>	<b>-</b>
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(23)	-	-	-	-	-	(23)	-	-
<b>2552000 Total</b>					<b>(23)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>(2,418)</b>	<b>(3)</b>	<b>(47)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,296)</b>	<b>(34)</b>	<b>(0)</b>	<b>-</b>

# **B20. CUSTOMER ADVANCES**



**Customer Advances (Actuals)**

13 Month Average: 12/2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(12,069)	-	(12,069)	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(38,505)	(549)	(9,914)	(3,067)	(5,276)	(17,404)	(2,281)	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(287)	-	-	-	(287)	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(5)	-	(5)	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210552	*Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,460)	(92)	(1,663)	(515)	(885)	(2,920)	(383)	
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(27)	-	-	-	(27)	-	-	
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(3)	-	(3)	-	-	-	-	
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(78,559)	(1,121)	(20,226)	(6,258)	(10,763)	(35,508)	(4,653)	
<b>2520000 Total</b>					<b>(135,914)</b>	<b>(1,762)</b>	<b>(43,871)</b>	<b>(9,848)</b>	<b>(16,924)</b>	<b>(56,146)</b>	<b>(7,317)</b>	<b>(46)</b>
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	
<b>2521000 Total</b>												
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	
<b>2521100 Total</b>												
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	
<b>2523990 Total</b>												
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	
<b>2524000 Total</b>												
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	
<b>2529000 Total</b>												
<b>Grand Total</b>					<b>(135,914)</b>	<b>(1,762)</b>	<b>(43,871)</b>	<b>(9,848)</b>	<b>(16,924)</b>	<b>(56,146)</b>	<b>(7,317)</b>	<b>(46)</b>