

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. PAC-E-24-04
OF ROCKY MOUNTAIN POWER FOR)
AUTHORITY TO INCREASE ITS RATES) DIRECT TESTIMONY OF
AND CHARGES IN IDAHO AND) SHELLEY E. McCOY
APPROVAL OF PROPOSED)
ELECTRIC SERVICE SCHEDULES AND)
REGULATIONS)

ROCKY MOUNTAIN POWER

CASE NO. PAC-E-24-04

May 2024

1 **Q. Please state your name, business address, and present**
2 **position with PacifiCorp dba Rocky Mountain Power**
3 **("PacifiCorp" or the "Company").**

4 A. My name is Shelley E. McCoy, and my business address is
5 825 NE Multnomah Street, Suite 2000, Portland, OR 97232.
6 My present position is Director of Revenue Requirement.

7 **Q. Please describe your education and professional**
8 **experience.**

9 A. I earned my Bachelor of Science degree in Accounting
10 from Portland State University. In addition to my formal
11 education, I have attended several utility accounting,
12 ratemaking, and leadership seminars and courses. I have
13 been employed by PacifiCorp since November of 1996. My
14 past responsibilities have included general and
15 regulatory accounting, budgeting, forecasting, and
16 reporting.

17 **Q. What are your current responsibilities as Director of**
18 **Revenue Requirement?**

19 A. My primary responsibilities include overseeing the
20 calculation and reporting of the company's regulated
21 earnings and revenue requirement, assuring that the
22 interjurisdictional cost allocation methodology is
23 correctly applied, and explaining those calculations to
24 regulators in the jurisdictions in which the company
25 operates.

1 **Q. Have you testified in previous regulatory proceedings?**

2 A. Yes. I have provided testimony in various regulatory
3 matters in the states of California, Oregon, Utah,
4 Washington, and Wyoming.

5 **I. PURPOSE AND OVERVIEW OF TESTIMONY**

6 **Q. What is the purpose of your testimony in this**
7 **proceeding?**

8 A. My direct testimony addresses the calculation of the
9 Company's Idaho-allocated revenue requirement and the
10 revenue increase requested in the Company's filing.
11 Specifically, I provide testimony on the following:

- 12 • The calculation of the \$92.4 million overall rate
13 increase requested in this general rate case
14 ("GRC"), consisting of \$68.9 million¹ as calculated
15 in the Company's jurisdictional allocation model
16 ("JAM") representing a total Idaho-allocated
17 revenue requirement of \$349.5 million, \$12.4
18 million for the newly proposed Insurance Cost
19 Adjustment ("ICA"), and \$11.1 million for the
20 Catastrophic Fire Fund;
- 21 • A detailed explanation of the known and
22 measurable adjustments made to the unadjusted
23 12-month historical period ended December 31,
24 2023, ("Base Period") data to arrive at the 12
25 month period ending December 31, 2024, Test
26 Period ("Test Period") proposed in this case,
- 27 • The 2020 PacifiCorp Inter-Jurisdictional
28 Allocation Protocol methodology ("2020 Protocol")
29 used to determine Idaho-allocated results;

¹ As described in the testimony of Company witness Steward, the Company is proposing to implement the overall rate increase by phasing in the base NPC over two rate changes to mitigate the rate impacts.

- 1 • Various other revenue requirement items including
2 the calculation of base collections for use in
3 the Energy Cost Adjustment Mechanism ("ECAM")
4 beginning with the rate effective date of this
5 case and the Load Change Adjustment Rate ("LCAR")
6 based on costs in this filing; and

- 7 • The Results of Operations workpapers supporting
8 the Base Period and Test Period revenue
9 requirement.

10 My direct testimony is accompanied by supporting
11 exhibits including the detailed results of operations
12 for the Test Period.

13 II. REVENUE REQUIREMENT SUMMARY

14 **Q. What price increase is required to achieve the requested**
15 **return on equity ("ROE") in this case?**

16 A. The 10.30 percent ROE recommended by Company witness Ann
17 E. Bulkley in this case produces an overall Idaho revenue
18 requirement of \$349.5 million and an overall requested
19 price increase of \$68.9 million. Exhibit No. 47 is a
20 summary of the Company's Idaho-allocated results of
21 operations for the Test Period. The Company estimates
22 that under existing rates the Company would earn an
23 overall ROE of approximately 1.10 percent. Details
24 supporting the revenue requirement by the Federal Energy
25 Regulatory Commission ("FERC") account and the
26 allocation of the various revenue requirement components
27 to Idaho are provided in Exhibit No. 48.

1 Q. Does the Company have a rate mitigation proposal in this
2 case?

3 A. Yes. As discussed in the testimony of Company witness
4 Joelle R. Steward, the Company is proposing a two-step
5 phase-in of updated net power costs ("NPC"). The first
6 step will occur January 1, 2025, with the second step
7 taking effect January 1, 2026.

8 Q. What is the impact the requested price increase due to
9 the proposed rate mitigation measure?

10 A. The proposed rate mitigation measure will reduce the
11 requested increase for 2025, with a second increase to
12 achieve the full revenue requirement in 2026. Table 1
13 demonstrates the impact of the rate mitigation proposal.

14 **Table 1 - Revenue Requirement Increase with Rate Mitigation**

	\$Millions
Revenue requirement increase per JAM	\$ 68.9
Impact of phase-in of NPC update	(25.7)
Step 1 price change	\$ 43.2
Insurance Cost Adjustment	9.8
Insurance Premium Deferral Amortization	2.6
Catastrophic Fire Fund	11.1
Total Price Change, January 1, 2025	\$ 66.7
Step 2 NPC update, January 1, 2026	25.7
Total Revenue Requirement	\$ 92.4

15

16 Q. What are the major drivers behind the revenue
17 requirement in this case?

18 A. There are three major revenue requirement components
19 that are driving the Company's general rate case filing:

- 1 • Resetting the NPC base included in customer rates;
- 2 • Recovery of major new capital investments; and
- 3 • Recovery of the liability insurance premiums and
- 4 deferral, which the Company proposes to recover
- 5 through a separate adjustment schedule, the ICA.

6 More detail on these drivers is provided below and in
7 the direct testimony of the other Company witnesses.

8 **Q. Please explain the major new capital investments that**
9 **the Company is seeking to recover as part of this case.**

10 A. The Company expects to place into service approximately
11 \$3.5 billion of new, major capital projects between the
12 end of the Base Period and the end of the Test Period,
13 on a total-Company basis. This includes capital related
14 to the following assets:

- 15 • Construction of the Gateway South and Gateway West
- 16 Segment D.1 transmission projects;
- 17 • Acquisition, through a build-transfer agreement, of
- 18 the Rock Creek I Wind Project; and
- 19 • Acquisition and repowering of the Rock River I and
- 20 Foote Creek II-IV Wind Projects.

21 Additional details supporting these projects are
22 provided in the testimonies of Company witness Timothy
23 J. Hemstreet, Company witness Jeffrey M. Wagner, Company
24 witness Richard A. Vail, Company witness Rick T. Link,
25 and Company witness Thomas R. Burns while the
26 calculation of Test Period electric plant-in-service
27 including these and other forecasted capital additions

1 is included in the case and contained on Page 8.5.3 of
2 Exhibit No. 48.

3 **Q. Does the revenue requirement in this case include a**
4 **change related to base NPC?**

5 A. Yes. Forecast NPC are included in the Test Period results
6 in order to reset base NPC within customer rates. The
7 Company also utilizes an ECAM, Electric Service Schedule
8 No. 94, which provides for an annual deferral and
9 recovery of the difference between actual NPC and the
10 base NPC included in rates. The direct testimony of
11 Company witness Ramon J. Mitchell provides the support
12 for the base NPC included in the Test Period in this
13 case, which will be used as the base NPC included in
14 ECAM filings. Further details of the calculation of the
15 base collections in the ECAM beginning with the rate
16 effective date of this case are included as Exhibit No.
17 51.

18 **III. TEST PERIOD AND REVENUE REQUIREMENT PREPARATION**

19 **Q. What test period did the Company use to determine**
20 **revenue requirement in this case?**

21 A. Revenue requirement in the Company's filing is based
22 on the Base Period, the historical twelve-month period
23 ending December 31, 2023, adjusted for known and
24 measurable changes through December 31, 2024 (the
25 "Test Period").

1 **Q. What is the significance of the Company's method of**
2 **beginning with historical information to develop Test**
3 **Period results?**

4 A. The Company utilizes historical accounting information
5 as the base and makes discrete adjustments to arrive at
6 the Test Period revenue requirement. Beginning with
7 historical accounting data provides known operation and
8 investment information that is readily available for
9 audit by all participants involved in the case. Known
10 and measurable adjustments made to the historical
11 accounting data in order to develop Test Period results
12 are also available for review.

13 **Q. Is the Test Period in this case consistent with test**
14 **periods used by the Company in previous Idaho general**
15 **rate cases?**

16 A. Yes. The Test Period is prepared in a manner
17 consistent with the Company's general rate cases filed
18 previously in Idaho. Later in my testimony I provide
19 additional support for major decisions made in the
20 Test Period preparation, including treatment of rate
21 base, normalization of jurisdictional loads, and the
22 application of the 2020 Protocol allocation
23 methodology. I also describe the process employed by
24 the Company to prepare revenue requirement, and
25 provide brief descriptions of each normalizing

1 adjustment made to revenue, operations and maintenance
2 ("O&M") expense, net power costs, depreciation, taxes,
3 and rate base.

4 **Q. What over-riding principle guided the Company's**
5 **development of the Test Period in this case?**

6 A. The primary objective in determining a test period is
7 to develop normalized results of operations which best
8 reflect the operating conditions expected during the
9 time the new rates will be in effect ("rate effective
10 period"). Multiple factors must be considered to
11 determine which test period best reflects these
12 conditions. Ultimately this is best accomplished with
13 a forecasted test period that coincides with the rate
14 effective period. However, since this method has not
15 been previously allowed by the Commission, the Company
16 has relied on historical data with normalizing
17 adjustments made through December 2024 to reflect as
18 closely as possible the rate effective period.

19 **Q. When will a rate change become effective in this**
20 **proceeding?**

21 A. The Company is requesting that new rates become
22 effective January 1, 2025, approximately seven months
23 after filing the Company's application.

1 Q. Why is it important that the Test Period and the rate
2 effective period be aligned as closely as possible?

3 A. In an environment of significant capital investment
4 and changing resource utilization, a test period that
5 is not aligned with the rate effective period cannot
6 adequately capture the conditions that the Company
7 will experience while rates are in effect. When a
8 utility is in a significant investment cycle and
9 experiencing other known and measurable cost changes
10 to items such as insurance premiums or net power
11 costs, a pure historical test period does not allow
12 the utility to recover the true cost of service. The
13 Company will continue to place needed assets into
14 service during the rate effective period. These assets
15 will immediately provide benefits to the Company's
16 customers in Idaho, but the Company will no longer be
17 able to defer the cost of financing such assets in the
18 form of allowance for funds used during construction
19 ("AFUDC") and will begin to incur depreciation expense
20 as soon as the asset is in service. Due to the current
21 regulatory framework in Idaho, rates cannot be
22 adjusted to adequately recover the cost of these
23 assets until a future rate case whose historical test
24 period captures these plant additions. The ECAM
25 mitigates the under recovery on potential increased

1 net power costs, but it can also work against the
2 Company by passing through the benefits of zero-cost
3 energy from new wind facilities or increased
4 transmission capacity while the fixed costs of these
5 same facilities go un-recovered until they can be
6 incorporated into a general rate case.

7 **Q. What has the Company done in this case to better align**
8 **the Test Period with the rate effective period?**

9 A. A significant cost driver in this application is the
10 capital investment the Company has incurred to serve
11 its retail customers. The Company has calculated rate
12 base using an end-of-period basis for the Base Period.
13 Any major capital additions or known and measurable
14 changes to Test Period rate base are included on a
15 fully annualized basis. This treatment better aligns
16 the case with the level of investment that will be
17 used and useful during the rate effective period, and
18 sets the customer rates at a more appropriate level.
19 All of the capital additions in this case are expected
20 to be in service prior to the anticipated date of the
21 price change.

1 **IV. INTER-JURISDICTIONAL ALLOCATION**

2 **Q. What allocation methodology did the Company use to**
3 **calculate the Idaho revenue requirement in this case?**

4 A. The Company's requested price increase is based on the
5 2020 Protocol allocation methodology, as approved by the
6 Commission on April 22, 2020, in Case No. PAC-E-19-20.
7 The 2020 Protocol was set to expire at the end of 2023,
8 however, was extended for use through December 31, 2025,
9 on November 2, 2023, in Case No. PAC-E-23-13.

10 **Q. What was the effective date for the Company's 2020**
11 **Protocol allocation methodology?**

12 A. The 2020 Protocol was effective beginning January 1,
13 2020.

14 **V. OTHER ADJUSTMENTS AND ISSUES**

15 **Federal Income taxes**

16 **Q. Has the corporate income tax rate changed since the 2021**
17 **GRC²?**

18 A. No. Federal income tax expense for ratemaking is
19 calculated using a corporate income tax rate of 21
20 percent consistent with the rate used in the previous
21 rate case.

² *In the Matter of Rocky Mountain Power's Application for Authority to Increase its Rates and Charges in Idaho and Approval of Proposed Electric Service Schedules and Regulations, Case No. PAC-E-21-07.*

1 **Q. Have any Excess Deferred Income Taxes ("EDIT") been**
2 **included in the revenue requirement in this case?**

3 A. Yes. There are three different classifications of EDIT,
4 namely, protected property, non-protected property, and
5 non-protected non-property. The regulatory liability
6 balance and the Reverse South Georgia Method ("RSGM")
7 amortization of the protected property EDIT has been
8 included in the revenue requirement of this case. The
9 remaining non-protected property and non-protected
10 non-property EDIT regulatory liability balances have
11 since been fully amortized as of the proposed rate
12 effective date in this case and removed from the Test
13 Period revenue requirement.

14 **Renewable Energy Credit Revenues**

15 **Q. Please describe the Company's proposed treatment of**
16 **revenues from the sale of renewable energy credits**
17 **("REC").**

18 A. As described in the testimony of Company witness Craig
19 M. Eller, the Company is proposing a new voluntary REC
20 option tariff where customers can elect to have the
21 Company retire RECs on their behalf. The Company
22 currently has a base amount of REC revenues included in
23 rates and includes any differences from the base amount
24 in its annual Energy Cost Adjustment Mechanism ("ECAM")
25 filing. In this GRC filing, the Company is proposing to

1 remove all REC revenues from the Test Period and the
2 ECAM, and instead return the benefit to Idaho customers
3 through a new tariff, Schedule 98, REC Revenue
4 Adjustment ("RRA"). Customers who participate in the REC
5 option tariff will not participate in the RRA.

6 **Q. Is the move to the RRA necessary?**

7 A. An important aspect of the REC Option Program is that
8 customers who enroll not receive any credits for the
9 sales of RECs in their rates. Embedding a forecast of
10 REC revenue into base rates makes it difficult to isolate
11 and remove the impact of REC revenues from REC Option
12 customers. Additionally, it is not possible to remove
13 the impact of the REC revenue true-up in the ECAM for
14 those customers participating in the REC Option Program.
15 Therefore, the Company determined a separate RRA to be
16 the best option to lessen the administrative burden and
17 customer confusion that may result from the new REC
18 option program.

19 **Q. Please describe the operation of the RRA.**

20 A. Beginning with the rate effective date of this case, the
21 Company will have zero REC revenues in base rates, with
22 the RRA providing customers the full amount of actual
23 REC revenues. The most notable impact will be in the
24 first year because forecasted REC revenues will be

1 removed from base rates with actual REC revenues unknown
2 until the following year.

3 The Company proposes a filing schedule that follows
4 the current ECAM schedule, with an annual filing by April
5 1 each year and rates effective June 1. Table 2
6 illustrates the timeline of filings and effective dates
7 for the transition of passing back the benefits of REC
8 revenues in the ECAM to the new RRA.

9 **Table 2 - RRA Filing Schedule**

Filing	Date
2024 REC revenue true-up in 2025 ECAM filing	By April 1, 2025
2025 ECAM effective date	June 1, 2025
2026 RRA filing to pass back 2025 REC revenues	By April 1, 2026
2026 RRA effective date	June 1, 2026

10

11 **Resource Tracking Mechanism**

12 **Q. Please describe the Resource Tracking Mechanism ("RTM").**

13 A. The RTM was a mechanism established to track the revenue
14 requirement for certain new and repowered wind assets
15 and new transmission assets. More specifically, the
16 Company was authorized through a variety of dockets³ to
17 recover the revenue requirement of these assets as a

³ *In the Matter of the Application of Rocky Mountain Power for Binding Ratemaking Treatment for Wind Repowering, Case No. PAC-E-17-06. In the Matter of the Application of Rocky Mountain Power for a Certificate of Public Convenience and Necessity and Binding Ratemaking treatment for New Wind and Transmission Facilities, Case No. PAC-E-17-07. In the Matter of Rocky Mountain Power's Application to Increase Its Rates and Charges in Idaho and for Approval of Proposed Electric Service Schedules and Regulations, Case No. PAC-E-20-03.*

1 component of the ECAM, up to the amount of benefits,
2 until they could be included in base rates. Any amounts
3 above the benefits were to be deferred to a regulatory
4 asset with ratemaking treatment determined in a future
5 general rate case.

6 **Q. How was the RTM addressed in the 2021 GRC?**

7 A. In the settlement stipulation in the 2021 GRC, Case No.
8 PAC-E-21-07, parties agreed that the Company would
9 continue to defer these incremental costs in the RTM
10 through December 31, 2021, and discontinue any carrying
11 charge. Treatment of this regulatory asset balance was
12 then delayed for determination in the Company's next
13 general rate case.

14 **Q. What is the Company seeking for the RTM in this case?**

15 A. The Company is seeking a three-year amortization for
16 approximately \$2.7 million, Idaho allocated, of RTM
17 project costs above the benefits that have been deferred
18 to a regulatory asset. Further details on this
19 calculation of this adjustment are included later in my
20 testimony.

21 **Q. Should the Commission approve recovery of the RTM
22 regulatory asset?**

23 A. Yes. The Company has placed in-service a variety of
24 prudent resources that produce economic benefits for

1 Idaho customers, and therefore the Commission should
2 approve recovery of the RTM regulatory asset.

3 **Cholla Plant Retirement**

4 **Q. How is the retirement of Cholla Unit 4 reflected in the**
5 **Test Period in this case?**

6 A. Cholla Unit 4 ceased operations December 31, 2020. The
7 Commission authorized the Company to use Tax Cut and
8 Jobs Act ("TCJA") regulatory liability balance to buy-
9 down the net plant balance of Cholla Unit 4 in Case No.
10 PAC-E-20-03. In addition, the Commission also authorized
11 the buy-down of closure costs and decommissioning
12 balances. Accordingly, all balances associated with
13 Cholla Unit 4 have been removed from the Test Period
14 revenue requirement.

15 **Carbon Plant**

16 **Q. How is the Carbon plant closure treated in this case?**

17 A. As described in the Company's application in Case No.
18 PAC-E-12-08, the Carbon plant (a coal-fired generation
19 facility located in Carbon County, Utah) was retired in
20 April 2015, to comply with environmental and air quality
21 regulations. The Company requested a deferred accounting
22 order in which the remaining net plant balances were to
23 be placed in a regulatory asset and amortized through
24 calendar year 2020. The Company further requested to
25 transfer remaining decommissioning costs to a regulatory

1 asset for future recovery which was ultimately approved
2 in Order No. 32701. In the 2021 GRC, the Company
3 requested recovery for the remaining deferred closure
4 costs which are final decommissioning and obsolete
5 material and supplies inventory. While this ratemaking
6 treatment was not explicitly approved in the settlement
7 stipulation, the Company assumes these balances have
8 been fully recovered upon the rate effective date
9 requested in this case and have therefore removed all
10 balances from the Test Period revenue requirement.

11 **Deer Creek Mine**

12 **Q. How is the 2014 closure of the Deer Creek mine treated**
13 **in this case?**

14 A. In Case No. PAC-E-14-10, the Company filed a notice of
15 closure and requested an accounting order to defer costs
16 associated with the closure of the Deer Creek Mine. The
17 Commission issued an order that allowed continued
18 recovery of the undepreciated mine investment at the
19 then current depreciation rates through the ECAM. All
20 other costs associated with the closure of the mine were
21 approved to be deferred to a regulatory asset with
22 recovery treatment determined in the next general rate
23 case filing. The Company proposed recovery of the
24 remaining Deer Creek costs deferred to regulatory assets
25 as part of the 2021 GRC. The Commission authorized

1 amortization for the remaining costs, including unpaid
2 recovery royalties and unpaid future remediation
3 expenses, over a three-year period which will end before
4 the rate effective date requested in this case and
5 therefore have been removed from the Test Period revenue
6 requirement.

7 **Klamath**

8 **Q. Please explain the transfer of the lower Klamath hydro**
9 **facilities to the Klamath River Renewal Corporation**
10 **("KRRC").**

11 A. On November 17, 2022, FERC issued a license surrender
12 order for the Lower Klamath Project (FERC Project
13 14803), giving final approval for the transfer of four
14 main-stem Klamath hydroelectric developments from
15 PacifiCorp to a third-party dam removal entity known as
16 the KRRC and the states of California and Oregon as co-
17 licensees. The KRRC will carry out removal of the Lower
18 Klamath Project beginning in 2024. These dams are
19 formally known as J.C. Boyle, Copco No. 1, Copco No. 2,
20 and Iron Gate.

21 **Q. How did the Company reflect the treatment of the lower**
22 **Klamath hydro facilities in this case?**

23 A. In 2022, the Company transferred the remaining net plant
24 balances for the Lower Klamath assets from electric
25 plant in-service to a regulatory asset. This accounting

1 transfer was required because while the Company
2 continued to operate and receive generation benefits
3 from the dams in 2023, the asset ownership had
4 transferred from PacifiCorp to the KRRC. The Company
5 began amortizing the regulatory asset using a five-year
6 amortization rate. As such, the December 2023 regulatory
7 asset balance in the Base Period has been walked forward
8 to the Test Period using a five-year amortization rate.
9 The forecasted regulatory asset balance and associated
10 amortization are included in the Test Period revenue
11 requirement in this case.

12 **New FERC Emission Allowance Accounting**

13 **Q. Please explain FERC Order 898 as it relates to emission**
14 **allowances?**

15 A. On June 29, 2023, FERC approved a new rule with an
16 effective date of January 1, 2025, that may require the
17 Company to expense certain allowances to FERC Account
18 509. Because that new rule is not effective until 2025,
19 it does not impact this proceeding, however, it could
20 result in a future change to include FERC 509 for costs
21 that were historically recorded in different net power
22 cost FERC accounts.

23 **Q. How would the Company make this change once required?**

24 A. While the Company is still evaluating all the impacts of
25 the change, the preliminary determination is after the

1 effective date of the FERC rule change, the Company will
2 begin recording actual costs in FERC 509. Those actual
3 costs would then be tracked and measured against the net
4 power costs included in customer rates as part of a
5 traditional ECAM proceeding. Given the timing of this
6 rule change, the Company anticipates this would first
7 happen for the 2025 deferral period which is filed as
8 part of the 2026 ECAM.

9 **Q. How did the Company model allowances for purposes of the**
10 **revenue requirement in this case?**

11 A. Allowances have been included in the net power costs
12 used to calculate the revenue requirement in this case
13 using the existing FERC accounting guidance. For
14 example, the Washington Climate Commitment Act
15 allowances are currently included in FERC 547 - Fuel but
16 expected to be impacted by the FERC rule change.
17 Accordingly, while modeled under FERC 547 - Fuel, an
18 adjustment has been made to Exhibit 51 to separate these
19 allowances and reflect them in FERC 509 - Allowances.

20 **Liability Insurance Premium Cost**

21 **Q. Is the Company proposing new rate schedules as part of**
22 **this docket?**

23 A. Yes. In this proceeding, the Company is proposing a new
24 dedicated surcharge to recover excess liability
25 insurance costs.

1 **Q. Please describe the Company's proposal to establish a**
2 **separate surcharge to recover excess liability insurance**
3 **costs.**

4 A. As discussed in detail in the direct testimony of Company
5 witness Joelle R. Steward, the Company proposes a
6 dedicated ICA surcharge, Electric Service Schedule No.
7 92 - Insurance Cost Adjustment ("Schedule 92"), to
8 recover costs related to excess liability insurance. The
9 ICA will be used to support a new insurance mechanism
10 that the Company is working to develop through a
11 stakeholder workshop process. The Company intends to
12 file for approval of the insurance mechanism, including
13 liability coverage level, that the ICA will support, in
14 a separate filing.

15 **Q. What costs will be recovered through Schedule 92?**

16 A. The Schedule 92 rates will recover projected premiums
17 for excess liability insurance for the Test Period. As
18 discussed further in my testimony, the Company has made
19 a corresponding adjustment in its Idaho Results of
20 Operations for this case to remove excess liability
21 insurance premiums from the revenue requirement
22 calculated in the JAM. If the Commission ultimately does
23 not approve the ICA for recovery of the premiums for
24 excess liability insurance, these premiums will need to

1 be added back to the Company's JAM for continued
2 inclusion in the base revenue requirement.

3 **Q. How much of these costs will be recovered under Schedule**
4 **92?**

5 A. As discussed in the direct testimony of Company
6 witnesses Steward and Mariya V. Coleman, total-Company
7 liability insurance premiums are estimated to be
8 approximately \$183.9 million, which on an
9 Idaho-allocated basis, translates to \$9.8 million to be
10 recovered through Schedule 92 in this case.

11 Excess liability insurance premiums for the Test
12 Period are currently the Company's best estimate based
13 on available information. As better information becomes
14 available throughout this proceeding, the Company will
15 provide further updates to the amounts that it is seeking
16 to collect through Schedule 92 as necessary.

17 **Q. Are there any other items you would like to address as**
18 **it relates to liability insurance premiums?**

19 A. Yes. On August 21, 2023, the Company applied for
20 authority to defer incremental costs associated with the
21 commercial liability insurance premiums above the
22 amounts embedded in customer's base rates. The
23 Commission approved the deferral in Case No.
24 PAC-E-23-18, subject to a prudence review of the

1 incremental costs in the next general rate case.⁴ In
2 approving the deferral the Commission recognized that
3 liability insurance is a prudent expense that protects
4 both utilities and their customers.⁵

5 **Q. How is the Company proposing to recover the deferral**

6 A. The Company is seeking to recover the deferred costs
7 over a three-year period through the ICA, Schedule 92.
8 Recovery through the ICA will better enable the Company
9 to adjust rates once the deferred costs have been
10 recovered. Similar to the insurance premium costs, if
11 the Commission were to deny the creation of Schedule 92,
12 the amortization of this deferral would also need to be
13 added back into the Test Period revenue requirement.

14 **Q. What is the projected deferral balance as of December**
15 **31, 2024?**

16 A. The projected Idaho deferral balance is estimated at
17 \$7.8 million, which results in amortization expense of
18 \$2.6 million over a three-year period beginning with the
19 implementation of Schedule 92. No carrying charges were
20 applied to the deferral balance consistent with the
21 Commission order in Case No. PAC-E-23-18. Workpapers

⁴ *In the Matter of Rocky Mountain Power's Application of Rocky Mountain Power for a Deferred Accounting Order Related to Insurance Costs.* Case No. PAC-E-23-18. Order No. 36045 (Dec. 29, 2023).

⁵ *Id.* at p. 4

1 supporting this calculation are provided as
2 Exhibit No. 52.

3 **Catastrophic Fire Fund**

4 **Q. Is the Company proposing new rate schedule for the**
5 **Catastrophic Fire Fund?**

6 A. Yes. As described in the testimony of Company witness
7 Steward, the Company is proposing a new Catastrophic
8 Fire Fund to address wildfire liability risk in excess
9 of insurance coverage. Accordingly, the Company is
10 proposing to create a dedicated surcharge, Schedule 193,
11 to be effective January 1, 2025, to support funding of
12 the Catastrophic Fire Fund. The Company is proposing to
13 collect \$11.1 million annually on Schedule 193.

14 **Load Change Adjustment Rate**

15 **Q. Has the Company updated the calculation of the LCAR that**
16 **is applied to the calculation of net power costs to be**
17 **recovered through the ECAM?**

18 A. Yes. Exhibit No. 51 provides the detailed calculation,
19 using revenue requirement numbers from Exhibit 48. To
20 calculate the LCAR I have incorporated the applicable
21 elements from this case, including production-related
22 return on investment and non-NPC expenses, into the
23 template approved by the Commission in Case No.
24 PAC-E-08-08. The LCAR itself does not affect revenue
25 requirement in this case, but is applied to the

1 calculation of net power costs to be deferred and
2 recovered through the ECAM, and is to be updated each
3 time base net power costs are updated in a general rate
4 case. Using the revenue requirement in the Company's
5 filing results in an decrease in the LCAR from \$8.74 per
6 MWh to \$6.29 per MWh. The Company will also provide an
7 updated calculation of this rate based on the
8 Commission-approved outcome of this case.

9 VI. IDAHO RESULTS OF OPERATIONS

10 **Q. Please describe Exhibit No. 48.**

11 A. Exhibit No. 48, which was prepared under my direction,
12 is Rocky Mountain Power's Idaho results of operations
13 report (the "Report"). The historical period for the
14 Report is the twelve months ended December 31, 2023,
15 which has been adjusted for known and measurable
16 changes through December 31, 2024. The Report provides
17 totals for revenue, expenses, net power costs,
18 depreciation, taxes, rate base and loads in the Test
19 Period. The Report presents operating results for the
20 period in terms of both return on rate base and ROE.

21 **Q. Please describe how Exhibit No. 48 is organized.**

22 A. The Report is organized into sections marked with tabs
23 as follows:

- 24 • Tab 1 Summary contains a summary of normalized
25 Idaho-allocated results of operations.

- 1 • Tab 2 Results of Operations details the Company's
2 overall revenue requirement, showing unadjusted
3 costs for the year ended December 2023 and fully
4 normalized results of operations for the Test
5 Period by FERC account.

- 6 • Tabs 3 through 8 provide supporting documentation
7 for the normalizing adjustments required to
8 reflect on-going costs of the Company. Each of
9 these sections begins with a numerical summary
10 that identifies each adjustment made to the 2023
11 actual results and the adjustment's impact on the
12 case. Each column has a numerical reference to a
13 corresponding page in Exhibit No 48, which
14 contains a lead sheet showing the adjusted FERC
15 account(s), allocation factor, dollar amount and
16 a brief description of the adjustment. The
17 specific adjustments included in each of these
18 tab sections are described in more detail below.

- 19 • Tab 9 contains the calculation of the 2020
20 Protocol allocation factors as well as the
21 development of peak and energy loads.

- 22 • B-Tabs contain the unadjusted accounting data for
23 the Base Period used in this case.

24 **Tab 3 - Revenue Adjustments**

25 **Q. Please describe the adjustments made to revenue in Tab**
26 **3.**

27 **A. Temperature Normalization (page 3.1) -** This adjustment
28 recalculates Idaho revenue based on temperature
29 normalized historical load assuming average
30 temperature patterns.

31 **Revenue Normalization (page 3.2) -** This adjustment
32 normalizes base year revenue by removing items that
33 should not be included to determine retail rates, such
34 as ECAM revenues, normalization of special contracts,

1 etc. Full detail of each item excluded in this
2 adjustment can be found on page 3.1.3 and 3.1.4 of
3 Exhibit No. 48.

4 **Effective Price Change (page 3.3)** - This adjustment
5 normalizes revenues for the annualization of price
6 changes expected to occur in the Test Period.

7 **REC Revenues (page 3.4)** - RECs represent the
8 environmental attributes of electricity produced from
9 renewable energy facilities and can be detached from the
10 electricity commodity and sold separately. This
11 adjustment removes all REC revenues from base rates to
12 align with the new REC program discussed in my testimony
13 and in the testimony of Company witness Craig M. Eller.

14 **Wheeling Revenue (page 3.5)** This adjustment reflects the
15 level of wheeling revenue for the Test Period by
16 adjusting the actual revenue for normalizing,
17 annualizing, and pro forma changes associated with
18 wheeling revenue contracts and the Open Access
19 Transmission Tariff rate.

20 **Fly Ash Revenue (page 3.6)** - Base Period fly ash revenues
21 are updated to reflect Test Period levels forecasted for
22 calendar year 2024. Plants with fly ash sales revenues
23 are Jim Bridger, Naughton, Craig, and Huntington. More
24 specifically, the Company is projecting Jim Bridger
25 units 1 and 2 to convert to gas during 2024 which is the

1 largest impact to fly ash revenues and captured in this
2 adjustment.

3 **Tab 4 - O&M Adjustments**

4 **Q. Please describe the adjustments made to O&M expense in**
5 **Tab 4.**

6 A. **Miscellaneous General Expense & Revenue (page**
7 **4.1)** - This adjustment removes from the Base Period
8 results certain miscellaneous expenses that should have
9 been charged below-the-line to non-regulated accounts.
10 It also reallocates certain gains and losses on property
11 sales and regulatory expenses to reflect the appropriate
12 allocation and adds in the fees associated with the
13 Company's credit facility agreement.

14 **Wage & Employee Benefits (page 4.2)** - Labor related costs
15 for the Test Period are computed by adjusting salaries,
16 incentives, health benefits, and costs associated with
17 pension, post-retirement benefits, post-employment
18 benefits, and other benefits for changes expected beyond
19 the actual costs experienced in the Base Period.

20 Collective bargaining agreements are used to
21 escalate union wages where increases are specified, and
22 other wage increases for non-union and exempt employees
23 are based on the Company's targets. Incentive
24 compensation for non-union employees is included in Test
25 Period results using a three-year historical average,

1 calculated by multiplying the pro forma wages in this
2 case by the three-year historical average of the actual
3 payment rate. Pension expense and other employee benefit
4 costs are adjusted to the planned expense levels for the
5 Test Period, based on actuarial reports, where
6 available, or by escalating actual costs.
7 Pension-related non-service expenses are reflected in
8 Adjustment 4.9 and described later in my testimony.

9 Page 4.2.1 of Exhibit No. 48 provides further
10 description of the procedures used to compute Test
11 Period labor costs. Page 4.2.2 contains a numerical
12 summary of actual labor costs in the Base Period and
13 summarizes the adjustments made to project costs through
14 the Test Period. This summary is followed by detailed
15 worksheets on pages 4.2.3 through 4.2.10.

16 **Remove Non-Recurring Entries (page 4.3)** - An accounting
17 entry was made to reverse an accrual reserve at the Dave
18 Johnston plant during the Base Period that is
19 non-recurring in nature. This transaction is removed to
20 normalize Test Period results.

21 **Outside Services Expense (page 4.4)** -The Company
22 adjusted the 2023 Base Period level of outside services
23 expense to a three-year historical average consistent
24 with prior rate cases and Commission's Order No. 32196.

1 **Generation Expense Normalization (page 4.5)** - This
2 adjustment normalizes generation overhaul expense using
3 a four-year historical average for the 12-month periods
4 ending December 2020 through December 2023. Annual
5 expense is restated to December 2023 dollars prior to
6 averaging. A four-year average is consistent with the
7 normalized outages assumed in the Aurora model to
8 compute Test Period NPC.

9 Use of a four-year historical average to set
10 overhaul costs in customer rates was consistent with the
11 treatment used in several of the Company's Idaho general
12 rate cases. However, the Company agreed in the rebuttal
13 testimony in Case No. PAC-E-10-07 to remove the
14 restatement to constant dollars. The Company continues
15 to believe that the purpose of averaging is to adjust
16 for uneven costs, and that without the restatement to
17 constant dollars in the average calculation, overhaul
18 expenses reflected in rates will be systematically
19 understated. More specifically, averaging is intended to
20 reduce year-to-year variance in expense, but not adjust
21 for the time value of money and the issue of inflation.

22 A simple example below shows the impact of
23 averaging, assuming a 2.5 percent inflation rate, a
24 \$100 amount in year one, and a four-year average of years
25 one through four used to project costs in year five.

Using this assumption, Example 1 shows the impact without adjusting for inflation and Example 2 shows the impact when years one through four are stated in real or constant dollars.

As shown in the first example, with no restatement to account for inflation, a four-year average of costs is \$103.8, much less than the projected costs in year five, resulting in an expense level that is 2.5 years old compared to the current expenses. In Example 2, the average is equal to the year five amount resulting in an accurate forecast.

Example 1		Example 2			
Year	Amount	Year	Amount	Escalation	Adjusted Amount
1	\$ 100.0	1	\$ 100.0	1.104	\$ 110.4
2	102.5	2	102.5	1.077	\$ 110.4
3	105.1	3	105.1	1.051	\$ 110.4
4	107.7	4	107.7	1.025	\$ 110.4
5	110.4	5	110.4		

Average \$103.8
Average \$110.4

Insurance Expense (page 4.6) - This adjustment normalizes insurance expense related to third-party liability, less amounts not requested, for injuries and damages as well as damage to Company property. Injury and damages expense is set at the three-year historical average using a cash paid method consistent with Idaho's treatment of pension expense. In Case No. PAC-E-11-12, injuries and damages expense was normalized using accounting accruals, however, the Company recorded accruals during the base period that were significantly

1 above historical levels due to several potential
2 liabilities where the impact is still uncertain. Due to
3 the significant impact these potential expenses have on
4 results, the Company is proposing to move from a
5 three-year average using accounting accruals to known
6 cash payments. This change will make sure that only known
7 amounts are used to calculate the average level of
8 expense included in regulatory results. This adjustment
9 also removes the insurance reserve associated with the
10 accounting accruals booked in the Base Period since they
11 are related to the difference between the accounting
12 accruals and actual payments.

13 Insurance expense for damage to Company
14 transmission, distribution, and non-transmission and
15 distribution property is currently accrued to a reserve
16 account. This treatment for property damage expense was
17 included in Case No. PAC-E-11-12. The balance of the
18 reserve account as of December 2023 was \$1.1 million.
19 This adjustment also updates the property damage accrual
20 to a three-year average of actual losses.

21 As proposed in the direct testimony of Company
22 witness Steward, the Company is seeking to include the
23 recovery of excess liability insurance premiums in a
24 separate ICA tariff rider supporting a new insurance
25 mechanism that the Company is developing through a

1 multi-state stakeholder process for filing later this
2 year. Accordingly, total-Company excess liability
3 insurance premiums recorded in the Base Period have been
4 removed out of the revenue requirement calculation in
5 this case. For further discussion on the Company's
6 proposed ICA, and excess liability premium projections
7 in this case, please refer to the direct testimonies of
8 Company witnesses Steward and Coleman.

9 **Uncollectible Expense (page 4.7)** - Consistent with the
10 Commission Order No. 32196, uncollectible expense is
11 adjusted to a three-year historical average.

12 **Memberships and Subscriptions (page 4.8)** - This
13 adjustment removes expense in excess of Commission
14 policy as stated in Order No. 29505. National and
15 regional trade organizations are recognized at
16 75 percent of above the line costs.

17 **Pension Non-Service Expense (page 4.9)** - This adjustment
18 replaces the actuarially determined pension expense with
19 the three-year average of cash contributions, consistent
20 with the Commission's Order No. 32196. Since the Company
21 is not projecting any cash contributions, this
22 adjustment is therefore removing this expense.
23 Additionally, this adjustment also walks forward the
24 non-service post-retirement expense for the Test Period.

1 **Incremental O&M (page 4.10)** - This adjustment
2 incorporates into the Test Period results certain known
3 and measurable changes to O&M that the Company is
4 anticipating. These changes include an increase as a
5 result of additional corrective maintenance as well as
6 increases for Idaho wildfire mitigation.

7 **Tab 5 - Net Power Cost Adjustments**

8 **Q. Please describe the adjustments included in Tab 5.**

9 **A. Net Power Cost (page 5.1)** - The NPC study presents
10 normalized Test Period steam and hydro power generation,
11 fuel, purchased power, wheeling expense and sales for
12 resale based on the Aurora model. It also normalizes
13 hydro generation, weather conditions and plant
14 availability as described in the testimony of Company
15 witness Mitchell.

16 **BOSR, WRAP Fees and COSR Materials (page 5.2)** - This
17 adjustment incorporates three fees into the Test Period;
18 EIM Board of State Regulators ("BOSR"), Western Resource
19 Adequacy Program ("WRAP"), Committee of State Regulatory
20 ("COSR") materials costs. BOSR fees were evaluated and
21 determined that the amount recorded in the Base Period
22 was a sufficient representation for amounts expected in
23 the Test Period and therefore not adjusted.

1 **Tab 6 - Depreciation and Amortization Expense Adjustments**

2 **Q. Please describe the adjustments included in Tab 6.**

3 **A. Depreciation and Amortization Expense (page 6.1) -**

4 This adjustment enters into the Test Period results
5 depreciation and amortization expense for the major
6 plant added to rate base in adjustment 8.5.

7 **Depreciation and Amortization Reserve (page 6.2) -**

8 This adjustment enters into Test Period results
9 depreciation and amortization reserve for the major
10 plant additions added to rate base in adjustment 8.5.

11 **Hydro Decommissioning (page 6.3) -** Based on the
12 Company's latest depreciation study as authorized in
13 Case No. PAC-E-18-08, the Company was authorized to
14 accrue amounts to a decommissioning fund in order to
15 build up a reserve for possible decommissioning costs
16 of various hydro facilities. This adjustment walks the
17 reserve balance to the Test Period.

18 **Decommissioning Costs (page 6.4) -** In a settlement
19 reached with parties in Case No. PAC-E-18-08, the
20 Company was authorized to defer recovery of the 2021
21 incremental decommissioning costs that arose by way of
22 two contractor-assisted engineering studies of
23 decommissioning costs at the Hunter, Huntington, Dave
24 Johnston, Jim Bridger, Naughton, Wyodak, Hayden, and
25 Colstrip generating plants. These decommissioning costs

1 include plant demolition, ash pile and ash pond
2 abatement and closure, asbestos and other hazardous
3 materials abatement and remediation, and final site
4 cleanup and restoration as applicable to each plant. In
5 the Company's 2021 GRC, Case No. PAC-E-21-07, the
6 Company began collecting the annualized decommissioning
7 costs in base rates. This adjustment includes both
8 components of the incremental decommissioning cost; the
9 annualized amount for recovery in the Test Period and
10 the amortization of the Test Period level of deferred
11 incremental decommissioning costs.

12 **Tab 7 - Tax Adjustments**

13 **Q. Please describe the adjustments included in Tab 7.**

14 **A. Interest True Up (page 7.1)** - This adjustment details
15 the true up to interest expense required to
16 synchronize the Test Period expense with rate base.

17 This is done by multiplying normalized net rate base
18 by the Company's weighted cost of debt in this case.

19 **Property Tax Expense (page 7.2)** - Property tax expense
20 for the Test Period was computed by adjusting calendar
21 year 2023 property tax expense for known and
22 anticipated changes in assessment levels through the
23 end of the Test Period. Please refer to Confidential
24 Exhibit 50 for details supporting the Test Period
25 expense.

1 **Production Tax Credit (page 7.3)** - The Company is
2 entitled to recognize federal income tax credits as a
3 result of placing renewable generating plants
4 in-service. The tax credit is based on the
5 kilowatt-hours generated by the plants, and the credit
6 can be taken for the first 10 years of generation from
7 qualifying facilities. The PTC calculation reflects the
8 credit based on the qualifying projection as modeled for
9 the Test Period NPC study. These credits are used in the
10 calculation of the Test Period revenue requirement with
11 any differences between actual and forecasted credits
12 trued up in the annual ECAM filing. Amounts collected in
13 base rates are broken out separately in Exhibit 51.

14 **PowerTax ADIT Balance (page 7.4)** - This adjustment
15 reflects the accumulated deferred income tax balances
16 for property on a jurisdictional basis as maintained
17 in the PowerTax System.

18 **Allowance for Funds Used During Construction ("AFUDC")**
19 **Equity (page 7.5)** - This adjustment includes the
20 appropriate level of AFUDC - Equity into results for
21 the purpose of aligning the tax Schedule M's with
22 regulatory income.

23 **Wyoming Wind Generation Tax (page 7.6)** - This adjustment
24 normalizes the Wyoming Wind Generation Tax, which became
25 effective January 1, 2012, into Test Period results. The

1 Wyoming Wind Generation Tax is an excise tax levied upon
2 production of electricity from wind resources in the
3 state of Wyoming. The tax is on the production of any
4 electricity produced from wind resources for sale or
5 trade on or after January 1, 2012, and is to be paid by
6 the entity producing the electricity. New wind
7 facilities are exempt from the tax for three years
8 following the date the facility first produces
9 electricity for sale. The tax is one dollar for each
10 megawatt-hour of electricity produced from wind
11 resources at the point of interconnection with an
12 electric transmission line.

13 **TCJA Tax Deferrals (EDIT Balance) (page 7.7)** - This
14 adjustment reflects the removal of the Non-Protected tax
15 deferral balances as a result of the TCJA that was
16 enacted on December 22, 2017, and have been fully
17 amortized for Idaho customers. This adjustment also
18 reflects the appropriate level of protected EDIT
19 amortization using the RSGM.

20 **Tab 8 - Rate Base Adjustments**

21 **Q. Please describe the adjustments included in Tab 8.**

22 **A. Update Cash Working Capital (page 8.1)** - This adjustment
23 supports the calculation of cash working capital based
24 on the normalized results of operations for the Test
25 Period. Cash working capital is calculated by

1 multiplying jurisdictional net lag days by the average
2 daily cost of service. Net lag days in this case are
3 based on a lead lag study prepared by the Company using
4 calendar year 2022 information. Based on the results of
5 the lead lag study the Company experiences (4.49) net
6 lag days in Idaho and requires a cash working capital
7 balance of (\$2.8) million in rate base. An electronic
8 version of the lead lag study is included as part of the
9 Company's workpapers.

10 **Trapper Mine Rate Base (page 8.2)** - The Company owns a
11 29.14 percent share of the Trapper Mine, which provides
12 coal to the Craig generating plant. This investment is
13 accounted for on the Company's books in FERC account
14 123.1, investment in subsidiary company, which is not
15 included as a rate base account. The normalized coal
16 cost from Trapper Mine in net power costs includes
17 operation and maintenance costs, but does not include a
18 return on investment. This adjustment adds the Company's
19 portion of the Trapper Mine net plant investment to rate
20 base in order for the Company to earn a return on its
21 investment.

22 **Jim Bridger Mine Rate Base (page 8.3)** - The Company owns
23 a two-thirds interest in the Bridger Coal Company which
24 supplies coal to the Jim Bridger generating plant. Due
25 to the ownership arrangement, the mine investment is not

1 included in the Company's unadjusted results of
2 operations, and the normalized coal costs for Bridger
3 include all operating and maintenance costs but do not
4 include a return on investment. This adjustment adds the
5 Company's portion of the Bridger Mine net plant
6 investment to rate base in order for the Company to earn
7 a return on its investment.

8 **Customer Advances for Construction (page**

9 **8.4)** - Refundable customer advances for construction are
10 booked to FERC account 252. Base Period balances do not
11 reflect the proper allocation because amounts were
12 recorded to a corporate cost center location rather than
13 state specific locations in the Company's accounting
14 system. This adjustment corrects the allocation of
15 customer advances.

16 **Major Plant Additions (page 8.5)** - To reasonably

17 represent the cost of system infrastructure required to
18 serve our customers, the Company has identified capital
19 projects that will be completed by the end of the Test
20 Period. Company business units identified capital
21 projects with expenditures over \$5 million that will be
22 used and useful by December 31, 2024. Additions by
23 functional category are summarized on separate sheets,
24 indicating the in-service date and amount by project.
25 The associated depreciation expense and accumulated

1 reserve impacts are accounted for in adjustments 6.1 and
2 6.2.

3 **Miscellaneous Rate Base (page 8.6)** - This adjustment
4 reflects the Test Period level of fuel stock balance in
5 results based on projected inventory by plant, along
6 with offsetting working capital deposits. In addition,
7 prepaid overhaul balances in FERC Account 186 for Lake
8 Side Units 1 and 2, Chehalis, and Currant Creek gas
9 plants are walked forward to reflect the continued
10 payments and the transfer of these costs into plant
11 in-service through the end of the Test Period.

12 **FERC 105 - Plant Held for Future Use (page 8.7)** - This
13 adjustment removes all plant held for future use
14 assets from FERC account 105. The Company is making
15 this adjustment in compliance with Title 16 of Public
16 Utility Regulation, chapter 5, "Powers and Duties of
17 Public Utilities Commission" section 61-502A.

18 **Regulatory Asset and Liability Amortization (page 8.8)**
19 - This adjustment incorporates known and measurable
20 changes to regulatory assets and liabilities from the
21 Base Period to the Test Period. Impacted regulatory
22 assets and liabilities include the electric plant
23 acquisition adjustment, and the balance associated with
24 the deferred depreciation from the 2018 Depreciation
25 Study. This adjustment also includes the Company's

1 proposal to fully amortize the balance associated with
2 deferred intervenor funding over a one-year period.

3 **Klamath Regulatory Asset (Page 8.9)** - PacifiCorp is a
4 signatory to the Klamath Hydroelectric Settlement
5 Agreement ("KHSA"), which provides for the transfer of
6 four main-stem Klamath Hydroelectric Project
7 developments, previously licensed to PacifiCorp, to a
8 third-party dam removal entity that will pursue their
9 removal. The Lower Klamath hydroelectric generation
10 assets were transferred to the removal entity for final
11 decommissioning in December 2022. At the time of
12 transfer, the remaining net plant balance was initially
13 reclassified from hydro plant to intangible plant as
14 PacifiCorp continued to operate the plants to generate
15 electricity for customers. A subsequent determination
16 from the FERC denied the Company's inclusion of the
17 balance as intangible plant, and the balance was then
18 reclassified as a regulatory asset. The Company
19 continues to amortize this balance, now classified as a
20 regulatory asset, assuming a five-year amortization life
21 as previously proposed in the 2021 GRC, Case No.
22 PAC-E-21-07.

23 This adjustment walks forward the regulatory asset
24 balance and includes in results the amortization expense
25 assuming a five-year life. This adjustment also removes

1 the residual O&M expenses from the Base Period
2 associated with the Lower Klamath assets operations.

3 **Cholla 4 (page 8.10)** - Consistent with the Company's
4 2019 Integrated Resource Plan, Cholla Unit 4 (a
5 coal-fired generation facility located in Joseph City,
6 Arizona) ceased operations December 31, 2020. The
7 Company was authorized in Case No. PAC-E-20-03 to
8 buy-down the remaining net plant balance with the
9 deferred regulatory liability balances that were
10 established with the TCJA. Since the balances have been
11 fully recovered from Idaho customers, this adjustment
12 removes all balances associated with this asset from the
13 Test Period.

14 **Carbon Plant Closure (page 8.11)** - The Carbon plant was
15 retired in April 2015 to comply with environmental and
16 air quality regulations. The Company proposed to
17 amortize balances associated with final decommissioning
18 and obsolete materials and supplies inventory over a
19 three- year period in the 2021 GRC. While the order on
20 this specific adjustment was silent, the Company assumes
21 these balances have been fully recovered from Idaho
22 customers and removes all costs associated with this
23 asset from Test Period results.

24 **Pension Asset Adjustment (page 8.12)** - This adjustment
25 removes from the Base Period the rate base balances

1 associated with the prepaid pension asset. Idaho
2 currently recovers pension costs using a cash basis
3 method which is adjusted for on page 4.9, Pension
4 Non-Service Expense.

5 **Deer Creek Mine (page 8.13)** - As described in the
6 Company's filing in Case No. PAC-E-14-10, the Deer Creek
7 mine (a coal mine located in Emery County, Utah) was
8 closed at the end of 2014. The Company sought
9 authorization to amortize the final costs associated
10 with closure of this mine in the 2021 GRC, Case No.
11 PAC-E-21-07 over a three-year period. Accordingly, these
12 balances have been fully recovered from Idaho customers
13 and this adjustment removes all costs associated with
14 this asset from Test Period results.

15 **RTM Deferral (page 8.14)** - As described earlier in my
16 testimony, the Company was authorized to defer any costs
17 above the benefits for certain new and repowered wind
18 assets and new transmission assets that weren't
19 otherwise recovered through the ECAM. For the period
20 ending December 31, 2021, the Company has deferred
21 approximately \$2.7 million, Idaho allocated. This
22 adjustment adds into results the amortization over
23 three-years associated with this deferral. No rate base
24 treatment is included in this adjustment as the

1 stipulation in Case No. PAC-E-21-03 excludes all
2 carrying charges.

3 **VII. SUMMARY**

4 **Q. Do you have any final comments regarding the revenue**
5 **requirement requested by the Company in this proceeding?**

6 A. Yes. In my opinion, the revenue requirement requested in
7 this proceeding is fair, reasonable and in the public
8 interest. I respectfully recommend that the Commission
9 approve the revenue requirement as proposed in this
10 testimony.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes.

Case No. PAC-E-24-04
Exhibit No. 47
Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Shelley E. McCoy
Summary - Idaho-allocated Results of Operations

May 2024

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	280,545,949	68,911,630	349,457,579
3 Interdepartmental	-		
4 Special Sales	14,180,630		
5 Other Operating Revenues	12,227,899		
6 Total Operating Revenues	<u>306,954,478</u>		
7			
8 Operating Expenses:			
9 Steam Production	61,812,387		
10 Nuclear Production	-		
11 Hydro Production	3,082,089		
12 Other Power Supply	106,139,578		
13 Transmission	15,704,891		
14 Distribution	14,643,819		
15 Customer Accounting	3,127,566	148,932	3,276,498
16 Customer Service & Info	445,109		
17 Sales	-		
18 Administrative & General	9,342,417		
19			
20 Total O&M Expenses	<u>214,297,856</u>		
21			
22 Depreciation	58,662,609		
23 Amortization	6,626,436		
24 Taxes Other Than Income	9,193,731	137,823	9,331,554
25 Income Taxes - Federal	(16,784,667)	13,756,954	(3,027,713)
26 Income Taxes - State	(1,246,014)	3,115,569	1,869,556
27 Income Taxes - Def Net	1,526,411		
28 Investment Tax Credit Adj.	(80,408)		
29 Misc Revenue & Expense	(31,044)		
30			
31 Total Operating Expenses:	<u>272,164,910</u>	<u>17,159,279</u>	<u>289,324,189</u>
32			
33 Operating Rev For Return:	<u>34,789,568</u>	<u>51,752,351</u>	<u>86,541,919</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,979,537,610		
37 Plant Held for Future Use	-		
38 Misc Deferred Debits	22,072,504		
39 Elec Plant Acq Adj	139,573		
40 Pensions	-		
41 Prepayments	7,287,678		
42 Fuel Stock	8,229,810		
43 Material & Supplies	21,614,005		
44 Working Capital	2,012,850		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>2,040,894,029</u>	<u>-</u>	<u>2,040,894,029</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(607,344,503)		
52 Accum Prov For Amort	(39,146,782)		
53 Accum Def Income Tax	(156,646,355)		
54 Unamortized ITC	(25,502)		
55 Customer Adv For Const	(13,003,842)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(99,368,922)		
58			
59 Total Rate Base Deductions	<u>(915,535,905)</u>	<u>-</u>	<u>(915,535,905)</u>
60			
61 Total Rate Base:	<u>1,125,358,124</u>	<u>-</u>	<u>1,125,358,124</u>
62			
63 Return on Rate Base	3.091%		7.690%
64			
65 Return on Equity	1.103%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	18,204,890	68,624,875	86,829,765
69 Other Deductions			
70 Interest (AFUDC)	(7,700,226)		(7,700,226)
71 Interest	28,578,380	-	28,578,380
72 Schedule "M" Additions	81,907,104	-	81,907,104
73 Schedule "M" Deductions	106,679,078	-	106,679,078
74 Income Before Tax	<u>(27,445,238)</u>	<u>68,624,875</u>	<u>41,179,637</u>
75			
76 State Income Taxes	<u>(1,246,014)</u>	<u>3,115,569</u>	<u>1,869,556</u>
77 Taxable Income	<u>(26,199,224)</u>	<u>65,509,306</u>	<u>39,310,081</u>
78			
79 Federal Income Taxes + Other	<u>(16,784,667)</u>	<u>13,756,954</u>	<u>(3,027,713)</u>

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024

Net Rate Base	\$ 1,125,358,124	Ref. Page 1.0
Return on Rate Base Requested	<u>7.690%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	86,541,919	
Less Current Operating Revenues	<u>(34,789,568)</u>	
Increase to Current Revenues	51,752,351	
Net to Gross Bump-up	<u>133.16%</u>	
Price Change Required for Requested Return	<u>\$ 68,911,630</u>	
Requested Price Change	\$ 68,911,630	
Uncollectible Percent	0.216%	Ref. Page 1.2
Increased Uncollectible Expense	<u>\$ 148,932</u>	
Requested Price Change	\$ 68,911,630	
Franchise Tax	0.000%	
Revenue Tax	0.000%	
Resource Supplier Tax	0.000%	
Gross Receipts	0.200%	
Increase Taxes Other Than Income	<u>\$ 137,823</u>	
Requested Price Change	\$ 68,911,630	
Uncollectible Expense	(148,932)	
Taxes Other Than Income	<u>(137,823)</u>	
Income Before Taxes	<u>\$ 68,624,875</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 3,115,569</u>	
Taxable Income	\$ 65,509,306	
Federal Income Tax Rate	21.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 13,756,954</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.100%</u>	Ref. Page 1.2
Net to Gross Bump-Up	<u>133.16%</u>	

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.216%	See Note (1) below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.200%</u>	
Sub-Total	99.584%	
State Income Tax @ 4.54%	<u>4.521%</u>	
Sub-Total	95.063%	
Federal Income Tax @ 21.00%	<u>19.963%</u>	
Net Operating Income	<u><u>75.100%</u></u>	

(1) Uncollectible Accounts = 606,316 Pg 2.11, Situs from Account 904
280,545,949 Pg 2.2, General Business Revenues

ROCKY MOUNTAIN POWER

State of Idaho
Unadjusted, Adjusted & Normalized Results of Operations - 2020 Protocol
Idaho General Rate Case - December 2024

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	308,428,655	(27,646,776)	280,781,879	(235,930)	280,545,949	-	280,545,949
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	9,536,627	-	9,536,627	-	9,536,627	4,644,003	14,180,630
5 Other Operating Revenues	12,152,781	(303,205)	11,849,576	(59,504)	11,790,073	437,826	12,227,899
6 Total Operating Revenues	330,118,063	(27,949,981)	302,168,083	(295,434)	301,872,649	5,081,829	306,954,478
7							
8 Operating Expenses:							
9 Steam Production	55,015,474	(493,770)	54,521,704	-	54,521,704	7,290,683	61,812,387
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	3,130,676	(101,804)	3,028,872	-	3,028,872	53,217	3,082,089
12 Other Power Supply	116,762,808	(2,627,183)	114,135,625	-	114,135,625	(7,996,047)	106,139,578
13 Transmission	14,120,150	-	14,120,150	-	14,120,150	1,584,741	15,704,891
14 Distribution	13,016,772	(1,410,062)	11,606,710	-	11,606,710	3,037,109	14,643,819
15 Customer Accounting	2,966,843	-	2,966,843	-	2,966,843	160,723	3,127,566
16 Customer Service	505,001	(67,496)	437,505	-	437,505	7,604	445,109
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	102,378,470	(89,627,671)	12,750,799	-	12,750,799	(3,408,381)	9,342,417
xx							
19 Total O&M Expenses	307,896,193	(94,327,987)	213,568,207	-	213,568,207	729,649	214,297,856
xx							
20 Depreciation	54,336,056	-	54,336,056	264,029	54,600,085	4,062,524	58,662,609
21 Amortization	3,293,053	(65,778)	3,227,275	10,458	3,237,734	3,388,703	6,626,436
22 Taxes Other Than Income	9,376,857	-	9,376,857	-	9,376,857	(183,126)	9,193,731
23 Income Taxes - Federal	(12,758,352)	14,048,367	1,290,015	(59,573)	1,230,442	(18,015,109)	(16,784,667)
24 Income Taxes - State	(686,079)	3,181,566	2,495,487	(13,492)	2,481,996	(3,728,010)	(1,246,014)
25 Income Taxes - Def Net	(19,369,466)	(146,059)	(19,515,524)	(67,487)	(19,583,011)	21,109,422	1,526,411
26 Investment Tax Credit Adj.	(80,408)	-	(80,408)	-	(80,408)	-	(80,408)
27 Misc Revenue & Expense	(103,282)	72,238	(31,044)	-	(31,044)	-	(31,044)
xx							
28 Total Operating Expenses:	341,904,573	(77,237,652)	264,666,921	133,936	264,800,857	7,364,053	272,164,910
29							
30 Operating Rev For Return:	(11,786,509)	49,287,671	37,501,162	(429,370)	37,071,792	(2,282,224)	34,789,568
31							
32 Rate Base:							
33 Electric Plant In Service	1,788,902,454	2,829,610	1,791,732,063	-	1,791,732,063	187,805,547	1,979,537,610
34 Plant Held for Future Use	114,344	(114,344)	-	-	-	-	-
35 Misc Deferred Debits	35,789,548	(11,249,489)	24,540,058	-	24,540,058	(2,467,555)	22,072,504
36 Elec Plant Acq Adj	143,652	-	143,652	-	143,652	(4,079)	139,573
37 Pensions	6,419,741	(6,419,741)	-	-	-	-	-
38 Prepayments	7,287,678	-	7,287,678	-	7,287,678	-	7,287,678
39 Fuel Stock	6,132,790	-	6,132,790	-	6,132,790	2,097,019	8,229,810
40 Material & Supplies	21,614,005	-	21,614,005	-	21,614,005	-	21,614,005
41 Working Capital	803,468	947,435	1,750,903	898	1,751,801	261,049	2,012,850
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	1,867,207,679	(14,006,529)	1,853,201,150	898	1,853,202,048	187,691,981	2,040,894,029
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(602,901,880)	-	(602,901,880)	-	(602,901,880)	(4,442,623)	(607,344,503)
48 Accum Prov For Amort	(39,035,665)	-	(39,035,665)	-	(39,035,665)	(111,116)	(39,146,782)
49 Accum Def Income Tax	(143,870,486)	6,880,271	(136,990,215)	67,487	(136,922,728)	(19,723,627)	(156,646,355)
50 Unamortized ITC	(25,502)	-	(25,502)	-	(25,502)	-	(25,502)
51 Customer Adv For Const	(9,565,349)	(3,438,492)	(13,003,842)	-	(13,003,842)	-	(13,003,842)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(185,397,792)	-	(185,397,792)	-	(185,397,792)	86,028,871	(99,368,922)
54							
55 Total Rate Base Deductions	(980,796,675)	3,441,779	(977,354,896)	67,487	(977,287,409)	61,751,505	(915,535,905)
56							
57 Total Rate Base:	886,411,004	(10,564,751)	875,846,254	68,385	875,914,639	249,443,485	1,125,358,124
58							
59 Return on Rate Base	-1.330%		4.282%		4.232%		3.091%
xx							
60 Return on Equity	-7.740%	11.223%	3.483%	-0.099%	3.384%	-2.282%	1.103%
61							
62 TAX CALCULATION:							
63 Operating Revenue	(44,680,814)	66,371,546	21,690,732	(569,921)	21,120,811	(2,915,921)	18,204,890
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(7,700,226)	-	(7,700,226)	-	(7,700,226)	-	(7,700,226)
66 Interest	25,354,995	(3,112,950)	22,242,046	1,737	22,243,782	6,334,597	28,578,380
67 Schedule "M" Additions	76,823,888	(402,603)	76,421,285	274,487	76,695,772	5,211,331	81,907,104
68 Schedule "M" Deductions	29,600,174	(996,660)	28,603,514	-	28,603,514	78,075,565	106,679,078
69 Income Before Tax	(15,111,869)	70,078,553	54,966,684	(297,171)	54,669,514	(82,114,752)	(27,445,238)
70							
71 State Income Taxes	(686,079)	3,181,566	2,495,487	(13,492)	2,481,996	(3,728,010)	(1,246,014)
72 Taxable Income	(14,425,790)	66,896,987	52,471,197	(283,679)	52,187,518	(78,386,742)	(26,199,224)
73							
74 Federal Income Taxes + Other	(12,758,352)	14,048,367	1,290,015	(59,573)	1,230,442	(18,015,109)	(16,784,667)

(2) Type 1 adjustments involve normalization for out of period historical and unusual items that occur during the Base Period.

(4) Type 2 adjustments annualizes changes that occurred during the Base Period.

(6) Type 3 adjustments are known and measurable items that will occur in a future period.

IDAHO SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(27,882,706)	(27,882,706)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	4,644,003	-	-	4,644,003	-	-	-
5 Other Operating Revenues	75,118	75,118	-	-	-	-	-
6 Total Operating Revenues	(23,163,586)	(27,807,589)	-	4,644,003	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	6,796,913	-	108,104	7,060,847	-	-	(372,038)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(48,586)	-	53,217	-	-	-	(101,804)
12 Other Power Supply	(10,623,230)	-	152,715	(10,775,945)	-	-	-
13 Transmission	1,584,741	-	88,689	1,496,052	-	-	-
14 Distribution	1,627,047	-	1,627,047	-	-	-	-
15 Customer Accounting	160,723	-	160,723	-	-	-	-
16 Customer Service & Info	(59,892)	-	(59,892)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(93,036,053)	-	(93,076,053)	-	-	-	40,000
19 Total O&M Expenses	(93,598,338)	-	(90,945,450)	(2,219,045)	-	-	(433,842)
20 Depreciation	4,326,553	-	-	-	4,326,553	-	-
21 Amortization	3,333,383	-	-	-	2,492,210	-	841,173
22 Taxes Other Than Income	(183,126)	-	-	-	-	(183,126)	-
23 Income Taxes: Federal	(4,026,315)	(5,574,476)	5,476,209	1,375,808	(1,452,854)	(2,163,362)	(1,687,640)
24 State	(559,935)	(1,262,465)	1,240,210	311,582	(329,031)	(138,028)	(382,204)
25 Deferred Income Taxes	20,895,877	-	15,626,214	-	105,383	3,194,584	1,969,694
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	72,238	-	72,238	-	-	-	-
28 Total Operating Expenses:	(69,739,663)	(6,836,941)	(68,530,579)	(531,655)	5,142,261	710,069	307,182
29							
30 Operating Rev For Return:	46,576,077	(20,970,648)	68,530,579	5,175,658	(5,142,261)	(710,069)	(307,182)
31							
32 Rate Base:							
33 Electric Plant In Service	190,635,156	-	-	-	-	-	190,635,156
34 Plant Held for Future Use	(114,344)	-	-	-	-	-	(114,344)
35 Misc Deferred Debits	(13,717,044)	-	-	-	(152,745)	-	(13,564,299)
36 Elec Plant Acq Adj	(4,079)	-	-	-	-	-	(4,079)
37 Pensions	(6,419,741)	-	-	-	-	-	(6,419,741)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	2,097,019	-	-	-	-	-	2,097,019
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	1,209,382	-	-	-	-	-	1,209,382
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	173,686,349	-	-	-	(152,745)	-	173,839,095
45							
46 Deductions:							
47 Accum Prov For Deprec	(4,442,623)	-	-	-	(4,038,264)	-	(404,358)
48 Accum Prov For Amort	(111,116)	-	-	-	(111,116)	-	-
49 Accum Def Income Tax	(12,775,869)	-	(18,028,025)	-	744,542	1,522,819	2,984,794
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(3,438,492)	-	-	-	-	-	(3,438,492)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	86,028,871	-	84,552,268	-	(2,217,890)	3,694,492	-
54							
55 Total Deductions:	65,260,770	-	66,524,243	-	(5,622,728)	5,217,312	(858,057)
56							
57 Total Rate Base:	238,947,120	-	66,524,243	-	(5,775,473)	5,217,312	172,981,038
58							
59							
60 Estimated ROE impact	8.842%	-4.732%	14.569%	1.168%	-1.185%	-0.144%	0.376%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	62,885,704	(27,807,589)	90,873,212	6,863,048	(6,818,762)	183,126	(407,331)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,223,384	-	-	-	-	3,223,384	-
70 Schedule "M" Additions	5,083,216	-	-	-	(24,260)	-	5,107,475
72 Schedule "M" Deductions	77,078,904	-	63,555,817	-	404,359	-	13,118,728
73 Income Before Tax	(12,333,369)	(27,807,589)	27,317,395	6,863,048	(7,247,381)	(3,040,258)	(8,418,584)
74							
76 State Income Taxes	(559,935)	(1,262,465)	1,240,210	311,582	(329,031)	(138,028)	(382,204)
77 Taxable Income	(11,773,434)	(26,545,124)	26,077,186	6,551,466	(6,918,350)	(2,902,231)	(8,036,381)
78							
79 Federal Income Taxes	(4,026,315)	(5,574,476)	5,476,209	1,375,808	(1,452,854)	(2,163,362)	(1,687,640)

Case No. PAC-E-24-04
Exhibit No. 48
Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Shelley E. McCoy
Test Period Results of Operations - 12 ME December 2024

May 2024

1. SUMMARY

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	280,545,949	68,911,630	349,457,579
3 Interdepartmental	-		
4 Special Sales	14,180,630		
5 Other Operating Revenues	12,227,899		
6 Total Operating Revenues	<u>306,954,478</u>		
7			
8 Operating Expenses:			
9 Steam Production	61,812,387		
10 Nuclear Production	-		
11 Hydro Production	3,082,089		
12 Other Power Supply	106,139,578		
13 Transmission	15,704,891		
14 Distribution	14,643,819		
15 Customer Accounting	3,127,566	148,932	3,276,498
16 Customer Service & Info	445,109		
17 Sales	-		
18 Administrative & General	9,342,417		
19			
20 Total O&M Expenses	<u>214,297,856</u>		
21			
22 Depreciation	58,662,609		
23 Amortization	6,626,436		
24 Taxes Other Than Income	9,193,731	137,823	9,331,554
25 Income Taxes - Federal	(16,784,667)	13,756,954	(3,027,713)
26 Income Taxes - State	(1,246,014)	3,115,569	1,869,556
27 Income Taxes - Def Net	1,526,411		
28 Investment Tax Credit Adj.	(80,408)		
29 Misc Revenue & Expense	(31,044)		
30			
31 Total Operating Expenses:	<u>272,164,910</u>	<u>17,159,279</u>	<u>289,324,189</u>
32			
33 Operating Rev For Return:	<u>34,789,568</u>	<u>51,752,351</u>	<u>86,541,919</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,979,537,610		
37 Plant Held for Future Use	-		
38 Misc Deferred Debits	22,072,504		
39 Elec Plant Acq Adj	139,573		
40 Pensions	-		
41 Prepayments	7,287,678		
42 Fuel Stock	8,229,810		
43 Material & Supplies	21,614,005		
44 Working Capital	2,012,850		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>2,040,894,029</u>	<u>-</u>	<u>2,040,894,029</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(607,344,503)		
52 Accum Prov For Amort	(39,146,782)		
53 Accum Def Income Tax	(156,646,355)		
54 Unamortized ITC	(25,502)		
55 Customer Adv For Const	(13,003,842)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(99,368,922)		
58			
59 Total Rate Base Deductions	<u>(915,535,905)</u>	<u>-</u>	<u>(915,535,905)</u>
60			
61 Total Rate Base:	<u>1,125,358,124</u>	<u>-</u>	<u>1,125,358,124</u>
62			
63 Return on Rate Base	3.091%		7.690%
64			
65 Return on Equity	1.103%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	18,204,890	68,624,875	86,829,765
69 Other Deductions			
70 Interest (AFUDC)	(7,700,226)		(7,700,226)
71 Interest	28,578,380	-	28,578,380
72 Schedule "M" Additions	81,907,104	-	81,907,104
73 Schedule "M" Deductions	106,679,078	-	106,679,078
74 Income Before Tax	<u>(27,445,238)</u>	<u>68,624,875</u>	<u>41,179,637</u>
75			
76 State Income Taxes	<u>(1,246,014)</u>	<u>3,115,569</u>	<u>1,869,556</u>
77 Taxable Income	<u>(26,199,224)</u>	<u>65,509,306</u>	<u>39,310,081</u>
78			
79 Federal Income Taxes + Other	<u>(16,784,667)</u>	<u>13,756,954</u>	<u>(3,027,713)</u>

**Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024**

Net Rate Base	\$ 1,125,358,124	Ref. Page 1.0
Return on Rate Base Requested	<u>7.690%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	86,541,919	
Less Current Operating Revenues	<u>(34,789,568)</u>	
Increase to Current Revenues	51,752,351	
Net to Gross Bump-up	<u>133.16%</u>	
Price Change Required for Requested Return	<u>\$ 68,911,630</u>	
Requested Price Change	\$ 68,911,630	
Uncollectible Percent	0.216%	Ref. Page 1.2
Increased Uncollectible Expense	<u>\$ 148,932</u>	
Requested Price Change	\$ 68,911,630	
Franchise Tax	0.000%	
Revenue Tax	0.000%	
Resource Supplier Tax	0.000%	
Gross Receipts	0.200%	
Increase Taxes Other Than Income	<u>\$ 137,823</u>	
Requested Price Change	\$ 68,911,630	
Uncollectible Expense	(148,932)	
Taxes Other Than Income	<u>(137,823)</u>	
Income Before Taxes	<u>\$ 68,624,875</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 3,115,569</u>	
Taxable Income	\$ 65,509,306	
Federal Income Tax Rate	21.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 13,756,954</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.100%</u>	Ref. Page 1.2
Net to Gross Bump-Up	<u>133.16%</u>	

Rocky Mountain Power
IDAHO
Results of Operations - 2020 PROTOCOL
12 Months Ended DECEMBER 2024

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.216%	See Note (1) below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.200%</u>	
Sub-Total	99.584%	
State Income Tax @ 4.54%	<u>4.521%</u>	
Sub-Total	95.063%	
Federal Income Tax @ 21.00%	<u>19.963%</u>	
Net Operating Income	<u><u>75.100%</u></u>	

(1) Uncollectible Accounts = 606,316 Pg 2.11, Situs from Account 904
280,545,949 Pg 2.2, General Business Revenues

ROCKY MOUNTAIN POWER

State of Idaho
Unadjusted, Adjusted & Normalized Results of Operations - 2020 Protocol
Idaho General Rate Case - December 2024

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	308,428,655	(27,646,776)	280,781,879	(235,930)	280,545,949	-	280,545,949
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	9,536,627	-	9,536,627	-	9,536,627	4,644,003	14,180,630
5 Other Operating Revenues	12,152,781	(303,205)	11,849,576	(59,504)	11,790,073	437,826	12,227,899
6 Total Operating Revenues	330,118,063	(27,949,981)	302,168,083	(295,434)	301,872,649	5,081,829	306,954,478
7							
8 Operating Expenses:							
9 Steam Production	55,015,474	(493,770)	54,521,704	-	54,521,704	7,290,683	61,812,387
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	3,130,676	(101,804)	3,028,872	-	3,028,872	53,217	3,082,089
12 Other Power Supply	116,762,808	(2,627,183)	114,135,625	-	114,135,625	(7,996,047)	106,139,578
13 Transmission	14,120,150	-	14,120,150	-	14,120,150	1,584,741	15,704,891
14 Distribution	13,016,772	(1,410,062)	11,606,710	-	11,606,710	3,037,109	14,643,819
15 Customer Accounting	2,966,843	-	2,966,843	-	2,966,843	160,723	3,127,566
16 Customer Service	505,001	(67,496)	437,505	-	437,505	7,604	445,109
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	102,378,470	(89,627,671)	12,750,799	-	12,750,799	(3,408,381)	9,342,417
xx							
19 Total O&M Expenses	307,896,193	(94,327,987)	213,568,207	-	213,568,207	729,649	214,297,856
xx							
20 Depreciation	54,336,056	-	54,336,056	264,029	54,600,085	4,062,524	58,662,609
21 Amortization	3,293,053	(65,778)	3,227,275	10,458	3,237,734	3,388,703	6,626,436
22 Taxes Other Than Income	9,376,857	-	9,376,857	-	9,376,857	(183,126)	9,193,731
23 Income Taxes - Federal	(12,758,352)	14,048,367	1,290,015	(59,573)	1,230,442	(18,015,109)	(16,784,667)
24 Income Taxes - State	(686,079)	3,181,566	2,495,487	(13,492)	2,481,996	(3,728,010)	(1,246,014)
25 Income Taxes - Def Net	(19,369,466)	(146,059)	(19,515,524)	(67,487)	(19,583,011)	21,109,422	1,526,411
26 Investment Tax Credit Adj.	(80,408)	-	(80,408)	-	(80,408)	-	(80,408)
27 Misc Revenue & Expense	(103,282)	72,238	(31,044)	-	(31,044)	-	(31,044)
xx							
28 Total Operating Expenses:	341,904,573	(77,237,652)	264,666,921	133,936	264,800,857	7,364,053	272,164,910
29							
30 Operating Rev For Return:	(11,786,509)	49,287,671	37,501,162	(429,370)	37,071,792	(2,282,224)	34,789,568
31							
32 Rate Base:							
33 Electric Plant In Service	1,788,902,454	2,829,610	1,791,732,063	-	1,791,732,063	187,805,547	1,979,537,610
34 Plant Held for Future Use	114,344	(114,344)	-	-	-	-	-
35 Misc Deferred Debits	35,789,548	(11,249,489)	24,540,058	-	24,540,058	(2,467,555)	22,072,504
36 Elec Plant Acq Adj	143,652	-	143,652	-	143,652	(4,079)	139,573
37 Pensions	6,419,741	(6,419,741)	-	-	-	-	-
38 Prepayments	7,287,678	-	7,287,678	-	7,287,678	-	7,287,678
39 Fuel Stock	6,132,790	-	6,132,790	-	6,132,790	2,097,019	8,229,810
40 Material & Supplies	21,614,005	-	21,614,005	-	21,614,005	-	21,614,005
41 Working Capital	803,468	947,435	1,750,903	898	1,751,801	261,049	2,012,850
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	1,867,207,679	(14,006,529)	1,853,201,150	898	1,853,202,048	187,691,981	2,040,894,029
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(602,901,880)	-	(602,901,880)	-	(602,901,880)	(4,442,623)	(607,344,503)
48 Accum Prov For Amort	(39,035,665)	-	(39,035,665)	-	(39,035,665)	(111,116)	(39,146,782)
49 Accum Def Income Tax	(143,870,486)	6,880,271	(136,990,215)	67,487	(136,922,728)	(19,723,627)	(156,646,355)
50 Unamortized ITC	(25,502)	-	(25,502)	-	(25,502)	-	(25,502)
51 Customer Adv For Const	(9,565,349)	(3,438,492)	(13,003,842)	-	(13,003,842)	-	(13,003,842)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(185,397,792)	-	(185,397,792)	-	(185,397,792)	86,028,871	(99,368,922)
54							
55 Total Rate Base Deductions	(980,796,675)	3,441,779	(977,354,896)	67,487	(977,287,409)	61,751,505	(915,535,905)
56							
57 Total Rate Base:	886,411,004	(10,564,751)	875,846,254	68,385	875,914,639	249,443,485	1,125,358,124
58							
59 Return on Rate Base	-1.330%		4.282%		4.232%		3.091%
xx							
60 Return on Equity	-7.740%	11.223%	3.483%	-0.099%	3.384%	-2.282%	1.103%
61							
62 TAX CALCULATION:							
63 Operating Revenue	(44,680,814)	66,371,546	21,690,732	(569,921)	21,120,811	(2,915,921)	18,204,890
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(7,700,226)	-	(7,700,226)	-	(7,700,226)	-	(7,700,226)
66 Interest	25,354,995	(3,112,950)	22,242,046	1,737	22,243,782	6,334,597	28,578,380
67 Schedule "M" Additions	76,823,888	(402,603)	76,421,285	274,487	76,695,772	5,211,331	81,907,104
68 Schedule "M" Deductions	29,600,174	(996,660)	28,603,514	-	28,603,514	78,075,565	106,679,078
69 Income Before Tax	(15,111,869)	70,078,553	54,966,684	(297,171)	54,669,514	(82,114,752)	(27,445,238)
70							
71 State Income Taxes	(686,079)	3,181,566	2,495,487	(13,492)	2,481,996	(3,728,010)	(1,246,014)
72 Taxable Income	(14,425,790)	66,896,987	52,471,197	(283,679)	52,187,518	(78,386,742)	(26,199,224)
73							
74 Federal Income Taxes + Other	(12,758,352)	14,048,367	1,290,015	(59,573)	1,230,442	(18,015,109)	(16,784,667)

(2) Type 1 adjustments involve normalization for out of period historical and unusual items that occur during the Base Period.

(4) Type 2 adjustments annualizes changes that occurred during the Base Period.

(6) Type 3 adjustments are known and measurable items that will occur in a future period.

IDAHO SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(27,882,706)	(27,882,706)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	4,644,003	-	-	4,644,003	-	-	-
5 Other Operating Revenues	75,118	75,118	-	-	-	-	-
6 Total Operating Revenues	(23,163,586)	(27,807,589)	-	4,644,003	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	6,796,913	-	108,104	7,060,847	-	-	(372,038)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(48,586)	-	53,217	-	-	-	(101,804)
12 Other Power Supply	(10,623,230)	-	152,715	(10,775,945)	-	-	-
13 Transmission	1,584,741	-	88,689	1,496,052	-	-	-
14 Distribution	1,627,047	-	1,627,047	-	-	-	-
15 Customer Accounting	160,723	-	160,723	-	-	-	-
16 Customer Service & Info	(59,892)	-	(59,892)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(93,036,053)	-	(93,076,053)	-	-	-	40,000
19 Total O&M Expenses	(93,598,338)	-	(90,945,450)	(2,219,045)	-	-	(433,842)
20 Depreciation	4,326,553	-	-	-	4,326,553	-	-
21 Amortization	3,333,383	-	-	-	2,492,210	-	841,173
22 Taxes Other Than Income	(183,126)	-	-	-	-	(183,126)	-
23 Income Taxes: Federal	(4,026,315)	(5,574,476)	5,476,209	1,375,808	(1,452,854)	(2,163,362)	(1,687,640)
24 State	(559,935)	(1,262,465)	1,240,210	311,582	(329,031)	(138,028)	(382,204)
25 Deferred Income Taxes	20,895,877	-	15,626,214	-	105,383	3,194,584	1,969,694
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	72,238	-	72,238	-	-	-	-
28 Total Operating Expenses:	(69,739,663)	(6,836,941)	(68,530,579)	(531,655)	5,142,261	710,069	307,182
29							
30 Operating Rev For Return:	46,576,077	(20,970,648)	68,530,579	5,175,658	(5,142,261)	(710,069)	(307,182)
31							
32 Rate Base:							
33 Electric Plant In Service	190,635,156	-	-	-	-	-	190,635,156
34 Plant Held for Future Use	(114,344)	-	-	-	-	-	(114,344)
35 Misc Deferred Debits	(13,717,044)	-	-	-	(152,745)	-	(13,564,299)
36 Elec Plant Acq Adj	(4,079)	-	-	-	-	-	(4,079)
37 Pensions	(6,419,741)	-	-	-	-	-	(6,419,741)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	2,097,019	-	-	-	-	-	2,097,019
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	1,209,382	-	-	-	-	-	1,209,382
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	173,686,349	-	-	-	(152,745)	-	173,839,095
45							
46 Deductions:							
47 Accum Prov For Deprec	(4,442,623)	-	-	-	(4,038,264)	-	(404,358)
48 Accum Prov For Amort	(111,116)	-	-	-	(111,116)	-	-
49 Accum Def Income Tax	(12,775,869)	-	(18,028,025)	-	744,542	1,522,819	2,984,794
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(3,438,492)	-	-	-	-	-	(3,438,492)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	86,028,871	-	84,552,268	-	(2,217,890)	3,694,492	-
54							
55 Total Deductions:	65,260,770	-	66,524,243	-	(5,622,728)	5,217,312	(858,057)
56							
57 Total Rate Base:	238,947,120	-	66,524,243	-	(5,775,473)	5,217,312	172,981,038
58							
59							
60 Estimated ROE impact	8.842%	-4.732%	14.569%	1.168%	-1.185%	-0.144%	0.376%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	62,885,704	(27,807,589)	90,873,212	6,863,048	(6,818,762)	183,126	(407,331)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,223,384	-	-	-	-	3,223,384	-
70 Schedule "M" Additions	5,083,216	-	-	-	(24,260)	-	5,107,475
72 Schedule "M" Deductions	77,078,904	-	63,555,817	-	404,359	-	13,118,728
73 Income Before Tax	(12,333,369)	(27,807,589)	27,317,395	6,863,048	(7,247,381)	(3,040,258)	(8,418,584)
74							
76 State Income Taxes	(559,935)	(1,262,465)	1,240,210	311,582	(329,031)	(138,028)	(382,204)
77 Taxable Income	(11,773,434)	(26,545,124)	26,077,186	6,551,466	(6,918,350)	(2,902,231)	(8,036,381)
78							
79 Federal Income Taxes	(4,026,315)	(5,574,476)	5,476,209	1,375,808	(1,452,854)	(2,163,362)	(1,687,640)

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
 RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2024
FILE:	JAM ID GRC December 2024
PREPARED BY:	Revenue Requirement Department
DATE:	5/28/2024
TIME:	10:14:12 AM
TYPE OF RATE BASE:	Year-End
ALLOCATION METHOD:	2020 PROTOCOL
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	24.5866%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.99%	5.08%	2.539%
PREFERRED	0.01%	6.75%	0.001%
COMMON	50.00%	10.30%	5.150%
	<u>100.00%</u>		<u>7.690%</u>

OTHER INFORMATION

For information and support regarding the capital structure and cost of debt, see testimony of Ms. Nikki L. Koblaha.
 For information and support regarding return on common equity, see testimony of Ms. Ann E. Bulkeley.

An accounting entry was made during the preparation of base period information that reclassified dollars from FERC 931 to FERC 929. The base period information reflected in Tab 2 was prepared prior to the FERC accounting reclass whereas the information contained in Tab B.2 – O&M was prepared after the FERC accounting reclass and therefore results in offsetting variances between these two FERC accounts. This accounting entry results in no impact to any state allocated revenue requirement.

2020 PROTOCOL
 Year-End

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			IDAHO	
		TOTAL	OTHER	IDAHO	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	5,454,854,851	5,146,426,196	308,428,655	(27,882,706)	280,545,949
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	192,214,530	182,677,903	9,536,627	4,644,003	14,180,630
5 Other Operating Revenues	2.4	280,466,787	268,314,006	12,152,781	75,118	12,227,899
6 Total Operating Revenues	2.4	5,927,536,168	5,597,418,105	330,118,063	(23,163,586)	306,954,478
7						
8 Operating Expenses:						
9 Steam Production	2.5	955,907,042	900,891,567	55,015,474	6,796,913	61,812,387
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	57,829,441	54,698,765	3,130,676	(48,586)	3,082,089
12 Other Power Supply	2.8-2.9	1,552,909,130	1,436,146,322	116,762,808	(10,623,230)	106,139,578
13 Transmission	2.10	258,593,954	244,473,804	14,120,150	1,584,741	15,704,891
14 Distribution	2.11	360,922,442	347,905,670	13,016,772	1,627,047	14,643,819
15 Customer Accounting	2.11	91,025,326	88,058,483	2,966,843	160,723	3,127,566
16 Customer Service & Infor	2.12	175,546,229	175,041,228	505,001	(59,892)	445,109
17 Sales	2.12	0	0	0	0	0
18 Administrative & General	2.13	1,953,505,595	1,851,127,125	102,378,470	(93,036,053)	9,342,417
19						
20 Total O & M Expenses	2.14	5,406,239,157	5,098,342,964	307,896,193	(93,598,338)	214,297,856
21						
22 Depreciation	2.14	1,004,100,399	949,764,343	54,336,056	4,326,553	58,662,609
23 Amortization	2.15	66,701,600	63,408,547	3,293,053	3,333,383	6,626,436
24 Taxes Other Than Income	2.16	215,228,266	205,851,409	9,376,857	(183,126)	9,193,731
25 Income Taxes - Federal	2.18	(332,522,786)	(319,764,433)	(12,758,352)	(4,026,315)	(16,784,667)
26 Income Taxes - State	2.18	(34,259,706)	(33,573,627)	(686,079)	(559,935)	(1,246,014)
27 Income Taxes - Def Net	2.17	(192,783,754)	(173,414,288)	(19,369,466)	20,895,877	1,526,411
28 Investment Tax Credit Adj.	2.16	(764,880)	(684,472)	(80,408)	0	(80,408)
29 Misc Revenue & Expense	2.4	(1,727,415)	(1,624,133)	(103,282)	72,238	(31,044)
30						
31 Total Operating Expenses	2.18	6,130,210,881	5,788,306,308	341,904,573	(69,739,663)	272,164,910
32						
33 Operating Revenue for Return		(202,674,713)	(190,888,204)	(11,786,509)	46,576,077	34,789,568
34						
35 Rate Base:						
36 Electric Plant in Service	2.25	33,541,532,537	31,752,630,083	1,788,902,454	190,635,156	1,979,537,610
37 Plant Held for Future Use	2.26	14,174,575	14,060,231	114,344	(114,344)	0
38 Misc Deferred Debits	2.27	1,969,661,921	1,933,872,373	35,789,548	(13,717,044)	22,072,504
39 Elec Plant Acq Adj	2.16	11,765,676	11,622,024	143,652	(4,079)	139,573
40 Pensions	2.26	120,368,751	113,949,010	6,419,741	(6,419,741)	0
41 Prepayments	2.27	220,805,572	213,517,895	7,287,678	0	7,287,678
42 Fuel Stock	2.26	103,923,863	97,791,072	6,132,790	2,097,019	8,229,810
43 Material & Supplies	2.27	428,441,000	406,826,995	21,614,005	0	21,614,005
44 Working Capital	2.27	202,895,604	202,092,136	803,468	1,209,382	2,012,850
45 Weatherization Loans	2.26	244,374,326	244,374,326	0	0	0
46 Miscellaneous Rate Base	2.27	0	0	0	0	0
47						
48 Total Electric Plant		36,857,943,825	34,990,736,146	1,867,207,679	173,686,349	2,040,894,029
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.31	(11,326,655,104)	(10,723,753,224)	(602,901,880)	(4,442,623)	(607,344,503)
52 Accum Prov For Amort	2.31	(757,054,948)	(718,019,282)	(39,035,665)	(111,116)	(39,146,782)
53 Accum Def Income Taxes	2.28	(2,853,081,949)	(2,709,211,463)	(143,870,486)	(12,775,869)	(156,646,355)
54 Unamortized ITC	2.29	(2,181,493)	(2,155,991)	(25,502)	0	(25,502)
55 Customer Adv for Const	2.28	(245,410,591)	(235,845,242)	(9,565,349)	(3,438,492)	(13,003,842)
56 Customer Service Deposits	2.28	0	0	0	0	0
57 Misc. Rate Base Deductions	2.28	(3,379,139,891)	(3,193,742,098)	(185,397,792)	86,028,871	(99,368,922)
58						
59 Total Rate Base Deductions		(18,563,523,976)	(17,582,727,301)	(980,796,675)	65,260,770	(915,535,905)
60						
61 Total Rate Base		18,294,419,849	17,408,008,845	886,411,004	238,947,120	1,125,358,124
62						
63 Return on Rate Base				-1.330%		3.091%
64						
65 Return on Equity				-7.740%		1.103%
66 Net Power Costs				143,519,802		136,657,979
67						
68 Revenue Requirement Impact				5,877,013		7,461,261
69 Rate Base Decrease				534,182,718		(156,673,060)

2020 PROTOCOL										
Year-End										
FERC	BUS	UNADJUSTED RESULTS							IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
220	501	Fuel Related-Non NPC								
221		P	S		-	-	-	-	-	
222		P	SE		21,817,699	20,530,185	1,287,513	200	1,287,714	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		-	-	-	-	-	
227				B2	21,817,699	20,530,185	1,287,513	200	1,287,714	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		214,134	153,539	60,594	(60,594)	-	
231		P	SE		627,182,319	590,170,822	37,011,496	7,431,032	44,442,529	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		-	-	-	-	-	
235				B2	627,396,453	590,324,362	37,072,091	7,370,438	44,442,529	
236										
237		Total Fuel Related			649,214,151	610,854,547	38,359,604	7,370,638	45,730,242	
238										
239	502	Steam Expenses								
240		P	SG		73,969,627	69,965,181	4,004,446	-	4,004,446	
241		P	SG		-	-	-	-	-	
242				B2	73,969,627	69,965,181	4,004,446	-	4,004,446	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		10,794,276	10,157,281	636,996	(309,591)	327,405	
250				B2	10,794,276	10,157,281	636,996	(309,591)	327,405	
251										
252	505	Electric Expenses								
253		P	SG		745,881	705,501	40,379	-	40,379	
254		P	SG		-	-	-	-	-	
255				B2	745,881	705,501	40,379	-	40,379	
256										
257	506	Misc. Steam Expense								
258		P	S		-	-	-	-	-	
259		P	SG		35,504,828	33,582,726	1,922,102	(372,038)	1,550,064	
260		P	SE		-	-	-	-	-	
261		P	SG		-	-	-	-	-	
262				B2	35,504,828	33,582,726	1,922,102	(372,038)	1,550,064	
263										
264	507	Rents								
265		P	SG		373,329	353,119	20,211	-	20,211	
266		P	SG		-	-	-	-	-	
267				B2	373,329	353,119	20,211	-	20,211	
268										
269	510	Maint Supervision & Engineering								
270		P	SG		4,970,662	4,701,568	269,094	(121,732)	147,362	
271		P	SG		-	-	-	-	-	
272				B2	4,970,662	4,701,568	269,094	(121,732)	147,362	
273										
274										
275										
276	511	Maintenance of Structures								
277		P	SG		24,643,333	23,309,232	1,334,100	-	1,334,100	
278		P	SG		-	-	-	-	-	
279				B2	24,643,333	23,309,232	1,334,100	-	1,334,100	
280										
281	512	Maintenance of Boiler Plant								
282		P	SG		87,870,300	83,113,321	4,756,978	99,417	4,856,395	
283		P	SG		(102)	(96)	(6)	-	(6)	
284				B2	87,870,198	83,113,225	4,756,973	99,417	4,856,389	
285										
286	513	Maintenance of Electric Plant								
287		P	SG		37,663,318	35,624,363	2,038,955	-	2,038,955	
288		P	SG		-	-	-	-	-	
289				B2	37,663,318	35,624,363	2,038,955	-	2,038,955	
290										
291	514	Maintenance of Misc. Steam Plant								
292		P	SG		14,150,684	13,384,617	766,067	-	766,067	
293		P	SG		-	-	-	-	-	
294				B2	14,150,684	13,384,617	766,067	-	766,067	
295										
296		Total Steam Power Generation		B2	955,907,042	900,891,567	55,015,474	6,796,913	61,812,387	

2020 PROTOCOL				UNADJUSTED RESULTS					
Year-End				IDAHO			IDAHO		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC							
937	403NP	Nuclear Depreciation							
938		P	SG		-	-	-	-	-
939				B3	-	-	-	-	-
940									
941	403HP	Hydro Depreciation							
942		P	SG		4,065,366	3,845,281	220,084	-	220,084
943		P	SG		1,313,322	1,242,224	71,098	-	71,098
944		P	SG		17,753,347	16,792,246	961,102	104,328	1,065,430
945		P	SG		7,921,794	7,492,937	428,857	21,208	450,065
946				B3	31,053,829	29,372,688	1,681,141	125,536	1,806,678
947									
948	403OP	Other Production Depreciation							
949		P	S		20,057	20,057	-	-	-
950		P	SG		71,274,678	67,416,126	3,858,552	41,824	3,900,376
951		P	SG		4,292,605	4,060,219	232,386	-	232,386
952		P	SG		144,530,842	136,706,468	7,824,374	1,234,539	9,058,913
953				B3	220,118,182	208,202,870	11,915,312	1,276,363	13,191,675
954									
955	403TP	Transmission Depreciation							
956		T	SG		8,232,947	7,787,245	445,702	-	445,702
957		T	SG		10,286,194	9,729,337	556,857	-	556,857
958		T	SG		120,868,943	114,325,538	6,543,405	2,661,834	9,205,238
959				B3	139,388,083	131,842,120	7,545,964	2,661,834	10,207,797
960									
961									
962									
963	403	Distribution Depreciation							
964	360	Land & Land Rights	DPW	S	529,658	501,803	27,855	-	27,855
965	361	Structures	DPW	S	2,564,758	2,499,143	65,615	-	65,615
966	362	Station Equipment	DPW	S	29,175,440	28,136,276	1,039,164	-	1,039,164
967	363	Storage Battery Equip	DPW	S	-	-	-	-	-
968	364	Poles & Towers	DPW	S	52,178,855	48,388,248	3,790,607	-	3,790,607
969	365	OH Conductors	DPW	S	22,889,917	21,796,001	1,093,916	-	1,093,916
970	366	UG Conduit	DPW	S	10,900,924	10,585,526	315,398	-	315,398
971	367	UG Conductor	DPW	S	21,956,623	21,316,236	640,388	-	640,388
972	368	Line Trans	DPW	S	38,478,301	36,398,339	2,079,961	-	2,079,961
973	369	Services	DPW	S	23,268,665	22,044,351	1,224,314	-	1,224,314
974	370	Meters	DPW	S	12,248,722	11,457,422	791,300	-	791,300
975	371	Inst Cust Prem	DPW	S	461,399	453,835	7,565	-	7,565
976	372	Leased Property	DPW	S	-	-	-	-	-
977	373	Street Lighting	DPW	S	2,260,898	2,226,700	34,198	-	34,198
978				B3	216,914,160	205,803,879	11,110,281	-	11,110,281
979									
980	403GP	General Depreciation							
981		G-SITUS	S		16,623,923	15,453,494	1,170,430	-	1,170,430
982		PT	SG		6,539	6,185	354	-	354
983		PT	SG		34,487	32,620	1,867	-	1,867
984		P	SE		108,164	101,781	6,383	-	6,383
985		CUST	CN		797,759	763,540	34,219	-	34,219
986		G-SG	SG		11,275,451	10,665,039	610,412	187	610,599
987		PTD	SO		19,852,997	18,794,158	1,058,839	95,009	1,153,848
988		G-SG	SG		8,984	8,498	486	-	486
989		G-SG	SG		-	-	-	-	-
990				B3	48,708,304	45,825,314	2,882,990	95,197	2,978,187
991									
992	403GV0	General Vehicles							
993		G-SG	SG		-	-	-	-	-
994				B3	-	-	-	-	-
995									
996	403MP	Mining Depreciation							
997		P	SE		-	-	-	-	-
998				B3	-	-	-	-	-
999									
1000	403EP	Experimental Plant Depreciation							
1001		P	SG		-	-	-	-	-
1002		P	SG		-	-	-	-	-
1003				B3	-	-	-	-	-
1004	4031	ARO Depreciation							
1005		P	S		-	-	-	-	-
1006				B3	-	-	-	-	-
1007									
1008									
1009	Total Depreciation Expense			B3	1,004,100,399	949,764,343	54,336,056	4,326,553	58,662,609
1010									
1011	Summary	S			226,809,205	214,528,494	12,280,711	-	12,280,711
1012		DGP			-	-	-	-	-
1013		DGU			-	-	-	-	-
1014		SG			756,532,274	715,576,369	40,955,905	4,231,544	45,187,448
1015		SO			19,852,997	18,794,158	1,058,839	95,009	1,153,848
1016		CN			797,759	763,540	34,219	-	34,219
1017		SE			108,164	101,781	6,383	-	6,383
1018		SSGCH			-	-	-	-	-
1019		SSGCT			-	-	-	-	-
1020	Total Depreciation Expense By Factor				1,004,100,399	949,764,343	54,336,056	4,326,553	58,662,609

2020 PROTOCOL										
Year-End										
FERC	BUS	UNADJUSTED RESULTS							IDAHO	
ACCT	DESCRIP	FUNCC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1021										
1022	404GP	Amort of LT Plant - Leasehold Improvements								
1023		I-SITUS	S		429,415	429,415	-	-	-	
1024		I-SG	SG		-	-	-	-	-	
1025		PTD	SO		244,615	231,569	13,046	-	13,046	
1026		P	SG		-	-	-	-	-	
1027		CUST	CN		-	-	-	-	-	
1028		P	SG		-	-	-	-	-	
1029				B4	674,030	660,984	13,046	-	13,046	
1030										
1031	404SP	Amort of LT Plant - Cap Lease Steam								
1032		P	SG		-	-	-	-	-	
1033		P	SG		-	-	-	-	-	
1034				B4	-	-	-	-	-	
1035										
1036	404IP	Amort of LT Plant - Intangible Plant								
1037		I-SITUS	S		192,692	189,337	3,355	-	3,355	
1038		P	SE		1,821	1,714	107	-	107	
1039		I-SG	SG		12,143,302	11,485,908	657,394	-	657,394	
1040		PTD	SO		30,377,365	28,757,220	1,620,145	121,575	1,741,720	
1041		CUST	CN		15,757,983	15,082,054	675,929	-	675,929	
1042		I-SG	SG		2,697,448	2,551,418	146,030	-	146,030	
1043		I-SG	SG		324,326	306,768	17,558	-	17,558	
1044		P	SG		78,646	74,388	4,258	-	4,258	
1045		I-SG	SG		-	-	-	-	-	
1046		I-SG	SG		-	-	-	-	-	
1047		P	SG		12,470	11,795	675	-	675	
1048				B4	61,586,054	58,460,603	3,125,451	121,575	3,247,026	
1049										
1050	404MP	Amort of LT Plant - Mining Plant								
1051		P	SE		-	-	-	-	-	
1052				B4	-	-	-	-	-	
1053										
1054	404OP	Amort of LT Plant - Other Plant								
1055		P	S		75,824	75,824	-	-	-	
1056				B4	75,824	75,824	-	-	-	
1057										
1058										
1059	404HP	Amortization of Other Electric Plant								
1060		P	SG		313,878	296,886	16,992	-	16,992	
1061		P	SG		-	-	-	-	-	
1062		P	SG		-	-	-	-	-	
1063				B4	313,878	296,886	16,992	-	16,992	
1064										
1065		Total Amortization of Limited Term Plant			B4	62,649,787	59,494,297	3,155,490	121,575	3,277,064
1066										
1067										
1068	405	Amortization of Other Electric Plant								
1069		GP	S		-	-	-	-	-	
1070										
1071				B4	-	-	-	-	-	
1072										
1073	406	Amortization of Plant Acquisition Adj								
1074		P	S		301,635	301,635	-	-	-	
1075		P	SG		-	-	-	-	-	
1076		P	SG		-	-	-	-	-	
1077		P	SG		75,351	71,272	4,079	-	4,079	
1078		P	SO		-	-	-	-	-	
1079				B4	376,987	372,908	4,079	-	4,079	
1080	407	Amort of Prop Losses, Unrec Plant, etc								
1081		DPW	S		2,424,165	2,358,387	65,778	3,213,058	3,278,836	
1082		GP	SO		-	-	-	-	-	
1083		P	SG-P		-	-	-	-	-	
1084		P	SE		-	-	-	-	-	
1085		P	SG		1,250,662	1,182,955	67,706	(1,250)	66,457	
1086		P	TROJP		-	-	-	-	-	
1087				B4	3,674,826	3,541,342	133,484	3,211,808	3,345,293	
1088										
1089		Total Amortization Expense			B4	66,701,600	63,408,547	3,293,053	3,333,383	6,626,436
1090										
1091										
1092										
1093		Summary of Amortization Expense by Factor								
1094		S			3,423,732	3,354,599	69,133	3,213,058	3,282,191	
1095		SE			1,821	1,714	107	-	107	
1096		TROJP			-	-	-	-	-	
1097		DGP			-	-	-	-	-	
1098		DGU			-	-	-	-	-	
1099		SO			30,621,981	28,988,789	1,633,191	121,575	1,754,766	
1100		SSGCT			-	-	-	-	-	
1101		SSGCH			-	-	-	-	-	
1102		SG-P			-	-	-	-	-	
1103		CN			15,757,983	15,082,054	675,929	-	675,929	
1104		SG			16,896,083	15,981,391	914,692	(1,250)	913,443	
1105		Total Amortization Expense by Factor			B4	66,701,600	63,408,547	3,293,053	3,333,383	6,626,436

2020 PROTOCOL					UNADJUSTED RESULTS					
Year-End					IDAHO					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1106	408	Taxes Other Than Income								
1107		DMSC	S		39,574,627	39,574,627	-	-	-	
1108		GP	GPS		153,145,653	144,977,790	8,167,863	(289,004)	7,878,859	
1109		GP	SO		19,205,206	18,180,916	1,024,289	-	1,024,289	
1110		P	SE		1,210,863	1,139,408	71,456	-	71,456	
1111		P	SG		2,091,917	1,978,668	113,249	105,878	219,127	
1112		DMSC	OPRV-ID		-	-	-	-	-	
1113		GP	EXCTAX		-	-	-	-	-	
1114		GP	SG		-	-	-	-	-	
1115										
1116										
1117										
1118		Total Taxes Other Than Income			B5	215,228,266	205,851,409	9,376,857	(183,126)	9,193,731
1119										
1120										
1121	41140	Deferred Investment Tax Credit - Fed								
1122		PTD	DGU		(764,880)	(684,472)	(80,408)	-	(80,408)	
1123										
1124				B7	(764,880)	(684,472)	(80,408)	-	(80,408)	
1125										
1126	41141	Deferred Investment Tax Credit - Idaho								
1127		PTD	DGU		-	-	-	-	-	
1128										
1129				B7	-	-	-	-	-	
1130										
1131		Total Deferred ITC			B7	(764,880)	(684,472)	(80,408)	-	(80,408)
1132										
1133										
1134	427	Interest on Long-Term Debt								
1135		GP	S		-	-	-	3,223,384	3,223,384	
1136		GP	SNP		486,803,423	460,782,935	26,020,487	-	26,020,487	
1137				B6	486,803,423	460,782,935	26,020,487	3,223,384	29,243,871	
1138										
1139	428	Amortization of Debt Disc & Exp								
1140		GP	SNP		5,264,028	4,982,656	281,371	-	281,371	
1141				B6	5,264,028	4,982,656	281,371	-	281,371	
1142										
1143	429	Amortization of Premium on Debt								
1144		GP	SNP		(227)	(214)	(12)	-	(12)	
1145				B6	(227)	(214)	(12)	-	(12)	
1146										
1147	431	Other Interest Expense								
1148		NUTIL	OTH		-	-	-	-	-	
1149		GP	SO		-	-	-	-	-	
1150		GP	SNP		52,519,654	49,712,387	2,807,267	-	2,807,267	
1151				B6	52,519,654	49,712,387	2,807,267	-	2,807,267	
1152										
1153	432	AFUDC - Borrowed								
1154		GP	SNP		(70,233,788)	(66,479,670)	(3,754,118)	-	(3,754,118)	
1155					(70,233,788)	(66,479,670)	(3,754,118)	-	(3,754,118)	
1156										
1157		Total Elec. Interest Deductions for Tax			B6	474,353,090	448,998,095	25,354,995	3,223,384	28,578,380
1158										
1159		Non-Utility Portion of Interest								
1160		427 NUTIL	NUTIL		-	-	-	-	-	
1161		428 NUTIL	NUTIL		-	-	-	-	-	
1162		429 NUTIL	NUTIL		-	-	-	-	-	
1163		431 NUTIL	NUTIL		-	-	-	-	-	
1164										
1165		Total Non-utility Interest				-	-	-	-	
1166										
1167		Total Interest Deductions for Tax			B6	474,353,090	448,998,095	25,354,995	3,223,384	28,578,380
1168										
1169										
1170	419	Interest & Dividends								
1171		GP	S		-	-	-	-	-	
1172		GP	SNP		(144,059,425)	(136,359,199)	(7,700,226)	-	(7,700,226)	
1173		Total Operating Deductions for Tax			B6	(144,059,425)	(136,359,199)	(7,700,226)	-	(7,700,226)
1174										
1175										
1176	41010	Deferred Income Tax - Federal-DR								
1177		GP	S		86,152,446	87,452,240	(1,299,794)	(135,274)	(1,435,068)	
1178		CUST	CN		-	-	-	-	-	
1179		PT	SG		-	-	-	-	-	
1180		LABOR	SO		(280,981,314)	(265,995,470)	(14,985,844)	15,817,819	831,976	
1181		GP	SNP		52,687,416	49,871,182	2,816,234	-	2,816,234	
1182		P	SE		1,853,961	1,744,554	109,407	(10,352)	99,055	
1183		PT	SG		50,164,709	47,448,974	2,715,735	3,278,889	5,994,624	
1184		P	SGCT		-	-	-	-	-	
1185		GP	GPS		24,631,434	23,317,742	1,313,692	-	1,313,692	
1186		TAXDEPR	TAXDEPR		288,570,061	271,952,651	16,617,410	-	16,617,410	
1187		CUST	BADDEBT		-	-	-	-	-	
1188		CUST	SCHMDEXP		-	-	-	-	-	
1189		P	IBT		-	-	-	-	-	
1190		DPW	SNPD		(214,186)	(203,540)	(10,646)	-	(10,646)	
1191				B7	222,864,527	215,588,334	7,276,193	18,951,082	26,227,275	

2020 PROTOCOL										
Year-End										
FERC	BUS				UNADJUSTED RESULTS			IDAHO		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1192										
1193										
1194										
1195	41110	Deferred Income Tax - Federal-CR								
1196		GP	S		(50,610,961)	(43,408,388)	(7,202,573)	2,961,454	(4,241,120)	
1197		P	SE		(5,367,729)	(5,050,967)	(316,762)	58,011	(258,751)	
1198		P	SG		-	-	-	-	-	
1199		GP	SNP		(36,296,139)	(34,356,047)	(1,940,092)	-	(1,940,092)	
1200		PT	SG		(8,213,870)	(7,769,201)	(444,669)	(1,034,428)	(1,479,097)	
1201		DPW	CIAC		(44,244,046)	(42,044,859)	(2,199,187)	-	(2,199,187)	
1202		LABOR	SO		(423,411)	(400,829)	(22,582)	(40,242)	(62,825)	
1203		PT	SNPD		(749,967)	(712,689)	(37,278)	-	(37,278)	
1204		CUST	CN		-	-	-	-	-	
1205		P	SGCT		-	-	-	-	-	
1206		BOOKDEPR	SCHMDEXP		(267,559,579)	(253,080,815)	(14,478,764)	-	(14,478,764)	
1207		P	TROJD		94,348	89,158	5,190	-	5,190	
1208		CUST	BADDEBT		(2,915,899)	(2,872,878)	(43,021)	-	(43,021)	
1209		GP	GPS		638,972	604,893	34,079	-	34,079	
1210										
1211				B7	(415,648,281)	(389,002,622)	(26,645,658)	1,944,794	(24,700,864)	
1212										
1213		Total Deferred Income Taxes		B7	(192,783,754)	(173,414,288)	(19,369,466)	20,895,877	1,526,411	
1214	SCHMAF	Additions - Flow Through								
1215		SCHMAF	S		-	-	-	-	-	
1216		SCHMAF	SNP		-	-	-	-	-	
1217		SCHMAF	SO		-	-	-	-	-	
1218		SCHMAF	SE		-	-	-	-	-	
1219		SCHMAF	TROJP		-	-	-	-	-	
1220		SCHMAF	SG		-	-	-	-	-	
1221				B6	-	-	-	-	-	
1222										
1223	SCHMAP	Additions - Permanent								
1224		P	S		-	-	-	-	-	
1225		P	SE		17,008	16,004	1,004	-	1,004	
1226		LABOR	SNP		-	-	-	-	-	
1227		SCHMAP-SO	SO		2,652,051	2,510,607	141,444	-	141,444	
1228		SCHMAP	SG		-	-	-	-	-	
1229		BOOKDEPR	SCHMDEXP		152,086	143,856	8,230	-	8,230	
1230				B6	2,821,145	2,670,467	150,678	-	150,678	
1231										
1232	SCHMAT	Additions - Temporary								
1233		SCHMAT-SITIS	S		(213,903,268)	(213,426,746)	(476,522)	948,201	471,679	
1234		P	SG		-	-	-	-	-	
1235		DPW	CIAC		179,951,869	171,007,214	8,944,655	-	8,944,655	
1236		SCHMAT-SNF	SNP		147,625,694	139,734,845	7,890,849	-	7,890,849	
1237		P	TROJD		(383,738)	(362,629)	(21,109)	-	(21,109)	
1238		P	SGCT		-	-	-	-	-	
1239		SCHMAT-SE	SE		21,831,926	20,543,573	1,288,353	(235,946)	1,052,407	
1240		P	SG		262,558	248,344	14,214	4,207,284	4,221,498	
1241		CUST	CN		-	-	-	-	-	
1242		SCHMAT-SO	SO		(826,102)	(782,042)	(44,059)	163,676	119,617	
1243		SCHMAT-SNF	SNPD		3,050,309	2,898,691	151,618	-	151,618	
1244		DPW	BADDEBT		11,859,709	11,684,732	174,977	-	174,977	
1245		SCHMAT-GP	GPS		(2,598,862)	(2,460,254)	(138,608)	-	(138,608)	
1246		BOOKDEPR	SCHMDEXP		1,088,233,341	1,029,344,501	58,888,840	-	58,888,840	
1247				B6	1,235,103,437	1,158,430,227	76,673,210	5,083,216	81,756,426	
1248										
1249		TOTAL SCHEDULE - M ADDITIONS		B6	1,237,924,583	1,161,100,694	76,823,888	5,083,216	81,907,104	
1250										
1251	SCHMDF	Deductions - Flow Through								
1252		SCHMDF	S		-	-	-	-	-	
1253		SCHMDF	DGP		-	-	-	-	-	
1254		SCHMDF	DGU		-	-	-	-	-	
1255				B6	-	-	-	-	-	
1256	SCHMDP	Deductions - Permanent								
1257		SCHMDP	S		-	-	-	-	-	
1258		P	SE		4,560	4,291	269	-	269	
1259		PTD	SNP		107,935	102,165	5,769	-	5,769	
1260		BOOKDEPR	SCHMDEXP		-	-	-	-	-	
1261		P	SG		-	-	-	-	-	
1262		SCHMDP-SO	SO		-	-	-	-	-	
1263				B6	112,495	106,456	6,038	-	6,038	
1264										
1265	SCHMDT	Deductions - Temporary								
1266		GP	S		350,404,048	355,690,649	(5,286,601)	(550,197)	(5,836,798)	
1267		DPW	BADDEBT		-	-	-	-	-	
1268		SCHMDT-SNF	SNP		214,293,213	202,838,869	11,454,344	-	11,454,344	
1269		SCHMDT	CN		-	-	-	-	-	
1270		SCHMDT	SG		-	-	-	-	-	
1271		CUST	DGP		-	-	-	-	-	
1272		P	SE		7,540,538	7,095,553	444,985	(42,104)	402,881	
1273		SCHMDT-SG	SG		204,032,721	192,987,131	11,045,589	13,336,083	24,381,672	
1274		SCHMDT-GP	GPS		100,182,353	94,839,232	5,343,121	-	5,343,121	
1275		SCHMDT-SO	SO		(1,142,822,967)	(1,081,871,703)	(60,951,264)	64,335,123	3,383,859	
1276		TAXDEPR	TAXDEPR		1,173,688,351	1,106,101,088	67,587,263	-	67,587,263	
1277		DPW	SNPD		(871,149)	(827,847)	(43,301)	-	(43,301)	
1278				B6	906,447,108	876,852,972	29,594,135	77,078,904	106,673,040	

2020 PROTOCOL										
Year-End										
FERC	BUS	UNADJUSTED RESULTS							IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1727	389	Land and Land Rights								
1728		G-SITUS	S		16,330,314	16,136,414	193,901	-	193,901	
1729		CUST	CN		1,128,506	1,080,099	48,407	-	48,407	
1730		PT	SG		332	314	18	-	18	
1731		G-SG	SG		1,228	1,161	66	-	66	
1732		PTD	SO		7,611,617	7,205,660	405,958	-	405,958	
1733				B8	25,071,997	24,423,648	648,349	-	648,349	
1734										
1735	390	Structures and Improvements								
1736		G-SITUS	S		151,387,495	137,607,462	13,780,033	-	13,780,033	
1737		PT	SG		335,238	317,090	18,149	-	18,149	
1738		PT	SG		1,356,387	1,282,957	73,430	-	73,430	
1739		CUST	CN		8,218,829	7,866,287	352,542	-	352,542	
1740		G-SG	SG		10,331,894	9,772,563	559,331	-	559,331	
1741		P	SE		940,953	885,425	55,528	-	55,528	
1742		PTD	SO		117,067,957	110,824,261	6,243,697	-	6,243,697	
1743				B8	289,638,754	268,556,045	21,082,709	-	21,082,709	
1744										
1745	391	Office Furniture & Equipment								
1746		G-SITUS	S		7,062,646	6,574,691	487,954	-	487,954	
1747		PT	SG		-	-	-	-	-	
1748		PT	SG		-	-	-	-	-	
1749		CUST	CN		2,802,536	2,682,323	120,213	-	120,213	
1750		G-SG	SG		3,824,971	3,617,901	207,070	-	207,070	
1751		P	SE		26,583	25,014	1,569	-	1,569	
1752		PTD	SO		73,381,458	69,467,735	3,913,723	-	3,913,723	
1753		G-SG	SG		-	-	-	-	-	
1754		G-SG	SG		8,326	7,875	451	-	451	
1755				B8	87,106,521	82,375,541	4,730,980	-	4,730,980	
1756										
1757	392	Transportation Equipment								
1758		G-SITUS	S		119,026,096	109,846,001	9,180,094	-	9,180,094	
1759		PTD	SO		6,530,088	6,181,813	348,275	-	348,275	
1760		G-SG	SG		24,357,420	23,038,798	1,318,622	-	1,318,622	
1761		CUST	CN		-	-	-	-	-	
1762		PT	SG		667,672	631,526	36,145	-	36,145	
1763		P	SE		257,176	242,000	15,177	-	15,177	
1764		PT	SG		70,616	66,793	3,823	-	3,823	
1765		G-SG	SG		-	-	-	-	-	
1766		PT	SG		44,655	42,238	2,417	-	2,417	
1767				B8	150,953,723	140,049,168	10,904,554	-	10,904,554	
1768										
1769	393	Stores Equipment								
1770		G-SITUS	S		10,800,794	9,909,763	891,031	-	891,031	
1771		PT	SG		-	-	-	-	-	
1772		PT	SG		-	-	-	-	-	
1773		PTD	SO		242,940	229,983	12,957	-	12,957	
1774		G-SG	SG		7,265,652	6,872,316	393,336	-	393,336	
1775		PT	SG		53,971	51,049	2,922	-	2,922	
1776				B8	18,363,357	17,063,111	1,300,246	-	1,300,246	
1777										
1778	394	Tools, Shop & Garage Equipment								
1779		G-SITUS	S		38,561,666	36,214,647	2,347,018	-	2,347,018	
1780		PT	SG		21,573	20,405	1,168	-	1,168	
1781		G-SG	SG		22,882,810	21,644,018	1,238,792	-	1,238,792	
1782		PTD	SO		1,802,347	1,706,221	96,126	-	96,126	
1783		P	SE		125,691	118,274	7,417	-	7,417	
1784		PT	SG		-	-	-	-	-	
1785		G-SG	SG		-	-	-	-	-	
1786		G-SG	SG		89,913	85,046	4,868	-	4,868	
1787				B8	63,484,000	59,788,610	3,695,390	-	3,695,390	
1788										
1789	395	Laboratory Equipment								
1790		G-SITUS	S		28,264,487	26,796,273	1,468,214	-	1,468,214	
1791		PT	SG		-	-	-	-	-	
1792		PT	SG		-	-	-	-	-	
1793		PTD	SO		4,840,522	4,582,358	258,164	-	258,164	
1794		P	SE		1,326,848	1,248,548	78,300	-	78,300	
1795		G-SG	SG		7,380,802	6,981,232	399,570	-	399,570	
1796		G-SG	SG		-	-	-	-	-	
1797		G-SG	SG		14,022	13,262	759	-	759	
1798				B8	41,826,680	39,621,672	2,205,008	-	2,205,008	
1799										

2020 PROTOCOL										
Year-End										
FERC	BUS	UNADJUSTED RESULTS							IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1881	Summary of General Plant by Factor									
1882	S				757,436,319	701,290,656	56,145,663	-	56,145,663	
1883	DGP				-	-	-	-	-	
1884	DGU				-	-	-	-	-	
1885	SG				340,600,631	322,161,753	18,438,879	-	18,438,879	
1886	SO				435,546,613	412,317,191	23,229,422	1,206,209	24,435,630	
1887	SE				4,858,548	4,571,833	286,714	2,572,265	2,858,979	
1888	CN				15,660,112	14,988,382	671,731	-	671,731	
1889	DEU				-	-	-	-	-	
1890	SSGCT				-	-	-	-	-	
1891	SSGCH				-	-	-	-	-	
1892	Less Capital Leases				(10,222,626)	(9,811,058)	(411,569)	-	(411,569)	
1893	Total General Plant by Factor									
1894	301	Organization			1,543,879,597	1,445,518,757	98,360,840	3,778,473	102,139,313	
1895		I-SITUS	S		-	-	-	-	-	
1896		PTD	SO		-	-	-	-	-	
1897		I-SG	SG		-	-	-	-	-	
1898				B8	-	-	-	-	-	
1899	302	Franchise & Consent								
1900		I-SITUS	S		1,000,000	-	1,000,000	-	1,000,000	
1901		I-SG	SG		13,121,054	12,410,728	710,326	-	710,326	
1902		I-SG	SG		103,455,075	97,854,394	5,600,681	-	5,600,681	
1903		I-SG	SG		10,024,217	9,481,542	542,675	-	542,675	
1904		P	SG		-	-	-	-	-	
1905		P	SG		477,596	451,741	25,855	-	25,855	
1906				B8	128,077,942	120,198,405	7,879,537	-	7,879,537	
1907										
1908	303	Miscellaneous Intangible Plant								
1909		I-SITUS	S		23,333,830	19,977,239	3,356,591	-	3,356,591	
1910		I-SG	SG		192,738,913	182,304,729	10,434,183	-	10,434,183	
1911		PTD	SO		504,045,876	477,163,118	26,882,758	1,614,354	28,497,112	
1912		P	SE		9,106	8,568	537	-	537	
1913		CUST	CN		232,118,881	222,162,286	9,956,595	-	9,956,595	
1914		P	SG		-	-	-	-	-	
1915		P	SG		-	-	-	-	-	
1916				B8	952,246,605	901,615,941	50,630,665	1,614,354	52,245,019	
1917	303	Less Non-Utility Plant								
1918		I-SITUS	S		-	-	-	-	-	
1919					952,246,605	901,615,941	50,630,665	1,614,354	52,245,019	
1920	IP	Unclassified Intangible Plant - Acct 300								
1921		I-SITUS	S		-	-	-	-	-	
1922		I-SG	SG		-	-	-	-	-	
1923		P	SG		-	-	-	-	-	
1924		PTD	SO		-	-	-	-	-	
1925					-	-	-	-	-	
1926					-	-	-	-	-	
1927		Total Intangible Plant		B8	1,080,324,548	1,021,814,346	58,510,202	1,614,354	60,124,556	
1928										
1929	Summary of Intangible Plant by Factor									
1930	S				24,333,830	19,977,239	4,356,591	-	4,356,591	
1931	DGP				-	-	-	-	-	
1932	DGU				-	-	-	-	-	
1933	SG				319,816,855	302,503,134	17,313,721	-	17,313,721	
1934	SO				504,045,876	477,163,118	26,882,758	1,614,354	28,497,112	
1935	CN				232,118,881	222,162,286	9,956,595	-	9,956,595	
1936	SSGCT				-	-	-	-	-	
1937	SSGCH				-	-	-	-	-	
1938	SE				9,106	8,568	537	-	537	
1939	Total Intangible Plant by Factor									
1940	Summary of Unclassified Plant (Account 106 & 102)									
1941	DP				167,993,313	162,836,222	5,157,091	-	5,157,091	
1942	DS0				-	-	-	-	-	
1943	GP				122,496,423	115,963,205	6,533,218	-	6,533,218	
1944	HP				-	-	-	-	-	
1945	NP				-	-	-	-	-	
1946	OP				-	-	-	-	-	
1947	TP				185,686,796	175,634,388	10,052,407	-	10,052,407	
1948	TS0				-	-	-	-	-	
1949	IP				-	-	-	-	-	
1950	MP				-	-	-	-	-	
1951	SP				(24,678,881)	(23,342,856)	(1,336,025)	-	(1,336,025)	
1952	Total Unclassified Plant by Factor									
1953					451,497,651	431,090,958	20,406,692	-	20,406,692	
1954		Total Electric Plant In Service		B8	33,541,532,537	31,752,630,083	1,788,902,454	190,635,156	1,979,537,610	
1955	Summary of Electric Plant by Factor									
1956	S				9,832,051,891	9,323,320,565	508,731,326	-	508,731,326	
1957	SE				4,867,653	4,580,402	287,252	2,572,265	2,859,516	
1958	DGU				-	-	-	-	-	
1959	DGP				-	-	-	-	-	
1960	SG				22,527,464,136	21,307,909,197	1,219,554,939	185,242,329	1,404,797,268	
1961	SO				939,592,488	889,480,309	50,112,180	2,820,563	52,932,743	
1962	CN				247,778,994	237,150,668	10,628,326	-	10,628,326	
1963	DEU				-	-	-	-	-	
1964	SSGCH				-	-	-	-	-	
1965	SSGCT				-	-	-	-	-	
1966	Less Capital Leases				(10,222,626)	(9,811,058)	(411,569)	-	(411,569)	
1967	Total Electric Plant by Factor									
					33,541,532,537	31,752,630,083	1,788,902,454	190,635,156	1,979,537,610	

2020 PROTOCOL					UNADJUSTED RESULTS				
Year-End					IDAHO				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
2057	163	Stores Expense Undistributed							
2058		MSS	SO		-	-	-	-	-
2059									
2060				B13	-	-	-	-	-
2061									
2062	25318	Provo Working Capital Deposit							
2063		MSS	SG		-	-	-	-	-
2064									
2065				B13	-	-	-	-	-
2066									
2067		Total Materials and Supplies		B13	428,441,000	406,826,995	21,614,005	-	21,614,005
2068									
2069	165	Prepayments							
2070		DMSC	S		90,093,934	89,781,447	312,487	-	312,487
2071		GP	GPS		24,138,271	22,850,881	1,287,389	-	1,287,389
2072		PT	SG		4,253,450	4,023,184	230,266	-	230,266
2073		P	SE		72,076	67,823	4,253	-	4,253
2074		PTD	SO		102,247,841	96,794,560	5,453,281	-	5,453,281
2075		Total Prepayments		B15	220,805,572	213,517,895	7,287,678	-	7,287,678
2076									
2077	182M	Misc Regulatory Assets							
2078		DDS2	S		1,347,252,956	1,345,453,990	1,798,967	1,533,364	3,332,331
2079		DEFSG	SG		10,213,636	9,660,707	552,929	(393,883)	159,046
2080		P	SGCT		-	-	-	-	-
2081		DEFSG	SG-P		-	-	-	-	-
2082		P	SE		155,459,632	146,285,595	9,174,037	(4,461,491)	4,712,546
2083		P	SG		-	-	-	-	-
2084		DDSO2	SO		325,795,158	308,419,215	17,375,943	(11,888,916)	5,487,027
2085				B16	1,838,721,383	1,809,819,507	28,901,875	(15,210,926)	13,690,950
2086									
2087	186M	Misc Deferred Debits							
2088		LABOR	S		3,739,322	3,739,322	-	-	-
2089		P	SG		-	-	-	-	-
2090		P	SG		-	-	-	-	-
2091		DEFSG	SG		126,853,110	119,985,744	6,867,366	1,493,882	8,361,248
2092		LABOR	SO		41,596	39,377	2,218	-	2,218
2093		P	SE		306,510	288,422	18,088	-	18,088
2094		P	SG		-	-	-	-	-
2095		GP	EXCTAX		-	-	-	-	-
2096		Total Misc. Deferred Debits		B11	130,940,538	124,052,866	6,887,672	1,493,882	8,381,554
2097									
2098		Working Capital							
2099	CWC	Cash Working Capital							
2100		CWC	S		118,375,537	122,098,923	(3,723,386)	1,208,811	(2,514,574)
2101		CWC	SO		-	-	-	-	-
2102		CWC	SE		-	-	-	-	-
2103					118,375,537	122,098,923	(3,723,386)	1,208,811	(2,514,574)
2104									
2105	OWC	Other Work. Cap.							
2106	131	Cash	GP	SNP	-	-	-	-	-
2107	135	Working Funds	GP	SG	-	-	-	-	-
2108	141	Notes Receivable	GP	SO	-	-	-	-	-
2109	143	Other A/R	GP	SO	113,164,575	107,129,061	6,035,514	-	6,035,514
2110	232	A/P	PTD	S	(39,591)	(39,591)	-	-	-
2111	232	A/P	PTD	SO	(7,280,957)	(6,892,635)	(388,322)	-	(388,322)
2112	232	A/P	P	SE	(3,599,395)	(3,386,986)	(212,409)	-	(212,409)
2113	232	A/P	T	SG	(5,025,110)	(4,753,068)	(272,041)	-	(272,041)
2114	2533	Other Misc. Df. Crd.	P	S	-	-	-	-	-
2115	2533	Other Misc. Df. Crd.	P	SE	(10,775,509)	(10,139,621)	(635,888)	570	(635,318)
2116	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2117	230	Asset Retir. Oblig.	P	S	(1,923,947)	(1,923,947)	-	-	-
2118	254105	ARO Reg Liability	P	SG	-	-	-	-	-
2119	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2120	2533	Cholla Reclamation	P	SE	-	-	-	-	-
2121				B14	84,520,067	79,993,213	4,526,854	570	4,527,424
2122									
2123		Total Working Capital			202,895,604	202,092,136	803,468	1,209,382	2,012,850
2124		Miscellaneous Rate Base							
2125	18221	Unrec Plant & Reg Study Costs							
2126		P	S		-	-	-	-	-
2127									
2128				B15	-	-	-	-	-
2129									
2130	18222	Nuclear Plant - Trojan							
2131		P	S		-	-	-	-	-
2132		P	TROJP		-	-	-	-	-
2133		P	TROJD		-	-	-	-	-
2134				B15	-	-	-	-	-
2135									
2136									
2137									
2138	1869	Misc Deferred Debits-Trojan							
2139		P	S		-	-	-	-	-
2140		P	SG		-	-	-	-	-
2141				B15	-	-	-	-	-
2142									
2143		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2144									
2145		Total Rate Base Additions		B15	3,316,411,288	3,238,106,062	78,305,225	(16,948,807)	61,356,418

2020 PROTOCOL					UNADJUSTED RESULTS					IDAHO
Year-End										
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2146	235	Customer Service Deposits								
2147		CUST	S		-	-	-	-	-	
2148		CUST	CN		-	-	-	-	-	
2149		Total Customer Service Deposits		B15	-	-	-	-	-	
2150										
2151	2281	Prop Ins	PTD	S	9,902,400	10,797,000	(894,600)	-	(894,600)	
2152	2281	Prop Ins	PTD	SO	(10,797,000)	(10,221,153)	(575,847)	575,847	-	
2153	2282	Inj & Dam	PTD	SO	(1,574,539,668)	(1,490,563,247)	(83,976,422)	83,976,422	-	
2154	2282	Inj & Dam	PTD	S	1,895,973	1,895,973	-	-	-	
2155	2283	Pen & Ben	PTD	SO	(854,723)	(809,137)	(45,586)	-	(45,586)	
2156	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2157	25335	Pens Oblig	P	SE	(79,856,959)	(75,144,413)	(4,712,546)	-	(4,712,546)	
2158	254	Incr. Decomm P	P	SG	-	-	-	-	-	
2159	254	Ins Prov	PTD	SO	(41,449,408)	(39,238,747)	(2,210,661)	-	(2,210,661)	
2160				B15	(1,695,699,385)	(1,603,283,724)	(92,415,661)	84,552,268	(7,863,393)	
2161										
2162	22841	Accum Misc Oper Provisions - Other								
2163		P	S		-	-	-	-	-	
2164		P	SG		(234,889)	(222,172)	(12,716)	-	(12,716)	
2165				B15	(234,889)	(222,172)	(12,716)	-	(12,716)	
2166										
2167	254105	ARO	P	S	-	-	-	-	-	
2168	230	ARO	P	TROJD	(6,977,626)	(6,593,802)	(383,824)	-	(383,824)	
2169	254105	ARO	P	TROJD	-	-	-	-	-	
2170	254		P	S	(1,407,101,281)	(1,328,979,035)	(78,122,245)	1,476,603	(76,645,643)	
2171				B15	(1,414,078,907)	(1,335,572,837)	(78,506,070)	1,476,603	(77,029,467)	
2172										
2173	252	Customer Advances for Construction								
2174		DPW	S		(68,720,674)	(68,720,674)	-	(1,555,516)	(1,555,516)	
2175		DPW	SE		-	-	-	-	-	
2176		T	SG		(176,689,918)	(167,124,569)	(9,565,349)	(1,882,976)	(11,448,325)	
2177		DPW	SO		-	-	-	-	-	
2178		CUST	CN		-	-	-	-	-	
2179		Total Customer Advances for Construction		B20	(245,410,591)	(235,845,242)	(9,565,349)	(3,438,492)	(13,003,842)	
2180										
2181	25398	SO2 Emissions								
2182		P	SE		-	-	-	-	-	
2183				B19	-	-	-	-	-	
2184										
2185	25399	Other Deferred Credits								
2186		P	S		(4,425,372)	(4,362,031)	(63,341)	-	(63,341)	
2187		LABOR	SO		(10,564,734)	(10,001,275)	(563,459)	-	(563,459)	
2188		P	SG		(238,034,204)	(225,147,898)	(12,886,306)	-	(12,886,306)	
2189		P	SE		(16,102,400)	(15,152,160)	(950,240)	-	(950,240)	
2190				B19	(269,126,710)	(254,663,364)	(14,463,346)	-	(14,463,346)	
2191										
2192	190	Accumulated Deferred Income Taxes								
2193		P	S		351,251,270	331,823,714	19,427,555	(908,351)	18,519,205	
2194		CUST	CN		-	-	-	-	-	
2195		P	IBT		-	-	-	-	-	
2196		LABOR	SO		410,202,940	388,325,197	21,877,744	(18,571,551)	3,306,192	
2197		P	DGP		-	-	-	-	-	
2198		CUST	BADDEBT		7,633,692	7,521,065	112,627	-	112,627	
2199		P	TROJD		1,123,647	1,061,837	61,809	-	61,809	
2200		P	SG		1,159,909	1,097,116	62,793	-	62,793	
2201		P	SE		26,028,776	24,492,757	1,536,019	(1,153,791)	382,228	
2202		PTD	SNP		-	-	-	-	-	
2203		DPW	SNFPD		1,470,219	1,397,140	73,078	-	73,078	
2204		P	SG		-	-	-	-	-	
2205				B19	798,870,451	755,718,825	43,151,626	(20,633,693)	22,517,933	
2206										
2207	281	Accumulated Deferred Income Taxes								
2208		P	S		-	-	-	-	-	
2209		PT	SG		(122,977,940)	(116,320,361)	(6,657,578)	6,657,578	(0)	
2210		T	SNPT		-	-	-	-	-	
2211				B19	(122,977,940)	(116,320,361)	(6,657,578)	6,657,578	(0)	
2212										
2213	282	Accumulated Deferred Income Taxes								
2214		GP	S		58,220,372	58,852,964	(632,592)	(29,336,790)	(29,969,382)	
2215		ACCM DIT	DITBAL		(3,042,577,971)	(2,873,481,457)	(169,096,514)	169,075,177	(21,337)	
2216		CUST	CN		-	-	-	-	-	
2217		PTD	SNP		(302,952)	(286,759)	(16,193)	-	(16,193)	
2218		DPW	SNFPD		-	-	-	(388,991)	(388,991)	
2219		LABOR	SO		(1)	(1)	(0)	(8,091,595)	(8,091,595)	
2220		DPW	CIAC		-	-	-	-	-	
2221		P	SE		(1,302,078)	(1,225,240)	(76,839)	2,796	(74,042)	
2222		P	SG		-	-	-	(137,110,639)	(137,110,639)	
2223				B19	(2,985,962,631)	(2,816,140,493)	(169,822,138)	(5,850,042)	(175,672,180)	
2224										
2225	283	Accumulated Deferred Income Taxes								
2226		GP	S		(377,426,892)	(375,861,197)	(1,565,695)	632,001	(933,694)	
2227		P	SG		(2,319,207)	(2,193,654)	(125,553)	29,514	(96,040)	
2228		P	SE		(25,268,237)	(23,777,099)	(1,491,138)	1,491,138	0	
2229		LABOR	SO		(127,644,273)	(120,836,499)	(6,807,773)	4,897,635	(1,910,138)	
2230		GP	GPS		(9,862,028)	(9,336,047)	(525,981)	-	(525,981)	
2231		PTD	SNP		(491,194)	(464,939)	(26,255)	-	(26,255)	
2232		P	TROJD		-	-	-	-	-	
2233		P	SG		-	-	-	-	-	
2234		P	SGCT		-	-	-	-	-	
2235		P	SG		-	-	-	-	-	
2236				B19	(543,011,830)	(532,469,434)	(10,542,396)	7,050,288	(3,492,108)	
2237										
2238		Total Accum Deferred Income Tax		B19	(2,853,081,949)	(2,709,211,463)	(143,870,486)	(12,775,869)	(156,646,355)	

2020 PROTOCOL									
Year-End									
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO	
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
2409									
2410	Remove Capital Leases				-	-	-	-	-
2411				B17	-	-	-	-	-
2412									
2413	1081399 Accum Depr - Capital Lease								
2414		P	S		-	-	-	-	-
2415		P	SE	B17	-	-	-	-	-
2416					-	-	-	-	-
2417					-	-	-	-	-
2418	Remove Capital Leases				-	-	-	-	-
2419				B17	-	-	-	-	-
2420									
2421									
2422	Total General Plant Accum Depreciation			B17	(579,316,419)	(541,798,192)	(37,518,227)	(69,172)	(37,587,399)
2423									
2424									
2425									
2426	Summary of General Depreciation by Factor								
2427	S				(307,209,315)	(284,261,391)	(22,947,924)	-	(22,947,924)
2428	DGP				-	-	-	-	-
2429	DGU				-	-	-	-	-
2430	SE				(1,644,822)	(1,547,758)	(97,065)	-	(97,065)
2431	SO				(116,826,235)	(110,595,431)	(6,230,805)	(69,172)	(6,299,977)
2432	CN				(6,659,237)	(6,373,593)	(285,644)	-	(285,644)
2433	SG				(146,976,810)	(139,020,020)	(7,956,790)	-	(7,956,790)
2434	DEU				-	-	-	-	-
2435	SSGCT				-	-	-	-	-
2436	SSGCH				-	-	-	-	-
2437	Remove Capital Leases				-	-	-	-	-
2438	Total General Depreciation by Factor				(579,316,419)	(541,798,192)	(37,518,227)	(69,172)	(37,587,399)
2439									
2440									
2441	Total Accum Depreciation - Plant In Service			B17	(11,326,655,104)	(10,723,753,224)	(602,901,880)	(4,442,623)	(607,344,503)
2442	1110P Accum Prov for Amort-Other								
2443		P	S		(132,430)	(132,430)	-	-	-
2444		P	SG		-	-	-	-	-
2445				B18	(132,430)	(132,430)	-	-	-
2446									
2447									
2448	111GP Accum Prov for Amort-General								
2449		G-SITUS	S		(12,847,105)	(12,513,334)	(333,771)	-	(333,771)
2450		CUST	CN		-	-	-	-	-
2451		I-SG	SG		-	-	-	-	-
2452		PTD	SO		(1,581,910)	(1,497,541)	(84,370)	-	(84,370)
2453		P	SE		-	-	-	-	-
2454				B18	(14,429,015)	(14,010,874)	(418,140)	-	(418,140)
2455									
2456									
2457	111HP Accum Prov for Amort-Hydro								
2458		P	SG		-	-	-	-	-
2459		P	SG		-	-	-	-	-
2460		P	SG		(3,921,687)	(3,709,382)	(212,306)	-	(212,306)
2461		P	SG		-	-	-	-	-
2462				B18	(3,921,687)	(3,709,382)	(212,306)	-	(212,306)
2463									
2464									
2465	111IP Accum Prov for Amort-Intangible Plant								
2466		I-SITUS	S		(1,753,079)	(753,079)	(1,000,000)	-	(1,000,000)
2467		P	SG		-	-	-	-	-
2468		P	SG		(428,234)	(405,051)	(23,183)	-	(23,183)
2469		P	SE		(6,450)	(6,070)	(381)	-	(381)
2470		I-SG	SG		(108,908,521)	(103,012,609)	(5,895,911)	-	(5,895,911)
2471		I-SG	SG		(47,176,167)	(44,622,221)	(2,553,946)	-	(2,553,946)
2472		I-SG	SG		(6,566,083)	(6,210,619)	(355,464)	-	(355,464)
2473		CUST	CN		(193,794,139)	(185,481,460)	(8,312,679)	-	(8,312,679)
2474		P	SG		-	-	-	-	-
2475		P	SG		-	-	-	-	-
2476		PTD	SO		(379,939,142)	(359,675,486)	(20,263,656)	(111,116)	(20,374,772)
2477				B18	(738,571,815)	(700,166,596)	(38,405,219)	(111,116)	(38,516,336)
2478	111IP Less Non-Utility Plant				-	-	-	-	-
2479		NUTIL	OTH		-	-	-	-	-
2480					(738,571,815)	(700,166,596)	(38,405,219)	(111,116)	(38,516,336)
2481									
2482	111390 Accum Amtr - Capital Lease								
2483		G-SITUS	S		-	-	-	-	-
2484		P	SG		-	-	-	-	-
2485		PTD	SO		-	-	-	-	-
2486					-	-	-	-	-
2487					-	-	-	-	-
2488	Remove Capital Lease Amtr				-	-	-	-	-
2489					-	-	-	-	-
2490	Total Accum Provision for Amortization			B18	(757,054,948)	(718,019,282)	(39,035,665)	(111,116)	(39,146,782)
2491									
2492									
2493									
2494									
2495	Summary of Amortization by Factor								
2496	S				(14,732,613)	(13,398,843)	(1,333,771)	-	(1,333,771)
2497	DGP				-	-	-	-	-
2498	DGU				-	-	-	-	-
2499	SE				(6,450)	(6,070)	(381)	-	(381)
2500	SO				(381,521,052)	(361,173,027)	(20,348,025)	(111,116)	(20,459,141)
2501	CN				(193,794,139)	(185,481,460)	(8,312,679)	-	(8,312,679)
2502	SSGCT				-	-	-	-	-
2503	SSGCH				-	-	-	-	-
2504	SG				(167,000,693)	(157,959,883)	(9,040,810)	-	(9,040,810)
2505	Less Capital Lease				-	-	-	-	-
2506	Total Provision For Amortization by Factor				(757,054,948)	(718,019,282)	(39,035,665)	(111,116)	(39,146,782)

3. REVENUE ADJUSTMENTS

IDAHO 2020 PROTOCOL
 Revenue Adjustments (Tab 3)
 TOTAL

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	REC Revenues	Wheeling Revenue	Fly Ash Revenue
	Normalization	Normalization	Change			
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	(27,882,706)	(1,709,208)	(25,937,568)	(235,930)	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	75,118	-	-	(547,830)	975,131	(352,183)
6 Total Operating Revenues	<u>(27,807,589)</u>	<u>(1,709,208)</u>	<u>(25,937,568)</u>	<u>(235,930)</u>	<u>(547,830)</u>	<u>975,131</u>
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,574,476)	(342,638)	(5,199,600)	(47,296)	(109,821)	195,481
24 State	(1,262,465)	(77,598)	(1,177,566)	(10,711)	(24,872)	44,271
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	<u>(6,836,941)</u>	<u>(420,236)</u>	<u>(6,377,166)</u>	<u>(58,007)</u>	<u>(134,693)</u>	<u>239,752</u>
29						
30 Operating Rev For Return:	<u>(20,970,648)</u>	<u>(1,288,972)</u>	<u>(19,560,402)</u>	<u>(177,923)</u>	<u>(413,138)</u>	<u>735,380</u>
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56						
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58						
59						
60 Estimated ROE impact	-4.732%	-0.291%	-4.413%	-0.040%	-0.093%	0.166%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(27,807,589)	(1,709,208)	(25,937,568)	(235,930)	(547,830)	975,131
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	<u>(27,807,589)</u>	<u>(1,709,208)</u>	<u>(25,937,568)</u>	<u>(235,930)</u>	<u>(547,830)</u>	<u>975,131</u>
73						
74 State Income Taxes	(1,262,465)	(77,598)	(1,177,566)	(10,711)	(24,872)	44,271
75						
76 Taxable Income	<u>(26,545,124)</u>	<u>(1,631,610)</u>	<u>(24,760,002)</u>	<u>(225,219)</u>	<u>(522,959)</u>	<u>930,860</u>
77						
78 Federal Income Taxes	(5,574,476)	(342,638)	(5,199,600)	(47,296)	(109,821)	195,481

Rocky Mountain Power
Idaho General Rate Case - December 2024
Temperature Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(1,111,179)	ID	Situs	(1,111,179)	
Commercial	442	1	(73,380)	ID	Situs	(73,380)	
Industrial & Irrigation	442	1	<u>(524,649)</u>	ID	Situs	<u>(524,649)</u>	
Total			<u>(1,709,208)</u>			<u>(1,709,208)</u>	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in the 12 months ended December 2023 by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy, and net power costs.

Rocky Mountain Power
Idaho General Rate Case- December 2024
Summary of Revenue Adjustments
Table 1 Detail
(in \$000's)

	A	B	C	Adj 3.2 D	Adj 3.1 E	F	G	Adj 3.3		J
	Booked Revenue ¹	Reconciling Adjustments ²	Unadjusted Revenue	Normalizing Adjustments ³	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Total Type 2 Adjustments ⁴	Total Type 3 Price Change ⁵	Total Type 3 Adjusted Revenue
Residential	\$91,387	\$4,650	\$96,037	(\$5,543)	(\$1,111)	(\$6,654)	\$89,382	(\$249)	\$0	\$89,133
Commercial	\$52,627	(\$1,068)	\$51,559	(\$4,353)	(\$73)	(\$4,426)	\$47,133	\$17	\$0	\$47,149
Industrial	\$19,328	(\$1,127)	\$18,201	(\$2,135)	\$0	(\$2,135)	\$16,067	\$0	\$0	\$16,067
Irrigation	\$55,147	\$301	\$55,448	(\$4,558)	(\$525)	(\$5,083)	\$50,365	(\$4)	\$0	\$50,361
Public St & Hwy	\$486	(\$13)	\$473	(\$18)	\$0	(\$18)	\$455	\$0	\$0	\$455
Schedule 400 Firm	\$6,045	\$0	\$6,045	(\$650)	\$0	(\$650)	\$5,394	\$651	\$0	\$6,045
Schedule 400 Interruptible	\$80,666	\$0	\$80,666	(\$8,681)	\$0	(\$8,681)	\$71,985	(\$650)	\$0	\$71,336
Total Idaho	\$305,687	\$2,742	\$308,429	(\$25,938)	(\$1,709)	(\$27,647)	\$280,782	(\$236)	\$0	\$280,546
Source / Formula		Ref. 3.1.3 - 3.1.4	A+B	Ref. 3.1.3 - 3.1.4	Table 3	D + E	C+F	Ref. 3.1.3 - 3.1.4	Ref. 3.1.3 - 3.1.4	G+H+I

1. Booked revenue includes ECAM charge, DSM, Blue Sky, Property insurance, and BPA credit.
2. Includes removal of DSM, Blue Sky, property insurance adjustment and BPA credit.
3. Includes out of period adjustments, normalization of special contract revenues (buy-through out, curtailment in), removal of revenue accounting adjustments and ECAM.
4. Annualization adj for TAA.
5. Pro Forma Adj for GRC price change
6. The revenue associated with curtailed loads (including economic curtailment and interruption) is equal to the total curtailed kWh times the interruptible energy rates.

Rocky Mountain Power
Idaho General Rate Case- December 2024
Summary of kWh Adjustments
Table 2 Detail

PAGE

3.1.2

	A	B	C
	Booked kWhs	Temperature Normalization	Total Adjusted Actual kWh
Residential	817,961,621	(13,260,650)	804,700,971
Commercial	553,192,236	(1,312,934)	551,879,302
Industrial	247,366,681	0	247,366,681
Contracts	1,314,200,000	0	1,314,200,000
Irrigation	560,176,971	(6,905,052)	553,271,919
Public St & Hwy	2,682,397	0	2,682,397
Total Idaho Combined	3,495,579,906	(21,478,636)	3,474,101,270
Source / Formula:	305 Report	Load Forecasting	A + B

Rocky Mountain Power
 Idaho General Rate Case- December 2024
 Summary of kWh Adjustments
 Table 3 Detail

Schedule	Booked ¹	Type 1 Adjustments								Type 2 Adjustments		Type 3 Proforma Adj			
		Reconciling Adjustment ²	Unadjusted Revenue	Normalization ³	ECAM	TAA	BPA	Temperature	Total Adj	Adjusted	Blocking	Price Change ⁴	Adjusted	Price Change ⁵	Total Adjusted
Residential															
07NBL36136	\$56,392	\$13,858	\$70,250	\$82,564	(\$12,514)	\$2,325	\$13,858	(\$2,164)	\$84,192	\$140,584	(\$752)	\$434	\$140,266	\$0	\$140,266
07NETBL136	\$578,607	\$59,893	\$638,500	(\$3,223)	(\$39,638)	\$8,816	\$59,893	(\$6,987)	\$19,173	\$597,780	(\$4,398)	\$2,632	\$596,014	\$0	\$596,014
07NETMT135	\$891,840	\$87,127	\$978,967	\$139,792	(\$74,061)	\$16,604	\$87,127	(\$12,527)	\$167,849	\$1,049,889	(\$762)	(\$2,340)	\$1,046,588	\$0	\$1,046,588
07NMT36135	\$233,407	\$35,125	\$268,531	\$90,649	(\$29,791)	\$5,682	\$35,125	(\$5,046)	\$96,906	\$330,313	(\$467)	(\$281)	\$329,565	\$0	\$329,565
07OALT07AR	\$20,050	\$294	\$20,344	(\$201)	\$263	(\$66)	\$294	\$0	\$308	\$20,358	(\$396)	\$0	\$19,963	\$0	\$19,963
07RES0001	\$68,166,717	\$5,883,249	\$74,049,966	\$52,023	(\$5,125,646)	\$1,119,777	\$5,883,249	(\$828,375)	\$1,161,529	\$69,328,246	(\$4,253)	(\$200,604)	\$69,123,389	\$0	\$69,123,389
07RES00036	\$16,436,484	\$1,623,571	\$18,060,055	\$10,054	(\$1,402,038)	\$262,205	\$1,623,571	(\$256,081)	\$252,295	\$16,688,779	\$2,100	(\$39,883)	\$16,650,996	\$0	\$16,650,996
07RGNSV06A	\$29,335	\$2,304	\$31,639	\$0	(\$2,909)	\$422	\$2,304	\$0	\$29,178	\$0	\$1	(\$157)	\$29,179	\$0	\$29,179
07RGNSV23A	\$1,139,413	\$101,841	\$1,241,255	(\$1,416)	(\$89,432)	\$16,413	\$101,841	\$0	\$28,416	\$1,167,829	(\$302)	\$0	\$1,167,527	\$0	\$1,167,527
07RNM23A136	(\$1,098)	\$55	(\$1,043)	(\$48)	(\$0)	\$9	\$55	\$0	\$2,293	\$1,194	(\$0)	\$0	\$1,194	\$0	\$1,194
07RNM23135	\$23,479	\$2,923	\$26,402	\$3,220	(\$2,509)	\$464	\$2,923	\$0	\$4,122	\$27,603	\$1	\$0	\$27,603	\$0	\$27,603
Subtotal	\$87,574,627	\$7,810,040	\$95,384,666	\$375,737	(\$6,778,321)	\$1,432,650	\$7,810,040	(\$1,111,179)	\$1,806,926	\$89,381,553	(\$9,228)	(\$240,042)	\$89,132,283	\$0	\$89,132,283
ADJ PROPERTY INSUR	\$64,290	(\$64,290)	\$0	(\$64,290)	\$0	\$0	\$0	\$0	(\$64,290)	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$35,228	(\$35,228)	\$0	(\$35,228)	\$0	\$0	\$0	\$0	(\$35,228)	\$0	\$0	\$0	\$0	\$0	\$0
BPA ADJUST FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct	\$360,932	(\$360,932)	\$0	\$0	\$0	\$0	(\$360,932)	\$0	(\$360,932)	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$2,700,088	(\$2,700,088)	\$0	(\$2,700,088)	\$0	\$0	\$0	\$0	(\$2,700,088)	\$0	\$0	\$0	\$0	\$0	\$0
Line Extensions	\$919	\$0	\$919	\$0	\$0	\$0	\$0	\$0	\$0	\$919	\$0	\$0	\$919	\$0	\$919
Rev Accounting Adj	\$573,143	\$0	\$573,143	(\$573,143)	\$0	\$0	\$0	\$0	(\$573,143)	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$78,000	\$0	\$78,000	\$0	\$0	\$0	\$0	\$0	(\$78,000)	\$0	\$0	\$0	\$0	\$0	\$0
Total Residential	\$91,387,226	\$4,649,502	\$96,036,728	(\$2,997,011)	(\$6,778,321)	\$1,432,650	\$7,449,107	(\$1,111,179)	(\$2,004,754)	\$89,382,472	(\$9,228)	(\$240,042)	\$89,133,202	\$0	\$89,133,202
Commercial															
07GNSV0006	\$21,522,931	\$21,522,931	\$12,671	(\$2,048,954)	\$286,044	\$0	(\$21,250)	(\$1,887,165)	\$19,635,766	\$154	\$0	\$19,635,920	\$0	\$19,635,920	
07GNSV0009	\$3,722,868	\$3,722,868	\$1,238	(\$446,668)	\$47,774	\$0	(\$5,140)	(\$425,262)	\$3,297,606	(\$7)	\$0	\$3,297,599	\$0	\$3,297,599	
07GNSV0023	\$20,484,753	\$20,484,753	(\$5,738)	(\$1,699,103)	\$306,023	\$0	(\$46,347)	(\$1,555,165)	\$18,929,588	\$26,115	\$0	\$18,955,703	\$0	\$18,955,703	
07GNSV0035	\$30,811	\$30,811	\$0	(\$2,901)	\$397	\$0	\$0	(\$2,670)	\$29,141	(\$2)	\$0	\$28,140	\$0	\$28,140	
07GNSV006A	\$1,643,689	\$181,762	\$1,825,451	\$9,555	(\$167,546)	\$23,485	\$181,762	\$1,682,065	\$739	\$0	\$0	\$1,682,804	\$0	\$1,682,804	
07GNSV023A	\$2,774,965	\$278,830	\$3,053,794	(\$89,333)	(\$247,044)	\$44,319	\$278,830	(\$27,655)	\$2,747,310	(\$10,646)	\$0	\$0	\$2,736,664	\$0	\$2,736,664
07GNSV023F	\$1,877	\$1,877	\$1	(\$54)	\$10	\$0	\$0	(\$53)	\$1,824	(\$0)	\$0	\$1,824	\$0	\$1,824	
07GNSV035A	\$6,753	\$460	\$7,212	\$798	(\$467)	\$69	\$460	\$0	\$819	\$7,571	\$51	\$0	\$7,622	\$0	\$7,622
07NBL23136	\$25,457	\$25,457	\$0	(\$2,958)	\$557	\$0	(\$58)	(\$2,596)	\$22,861	\$32	\$0	\$22,893	\$0	\$22,893	
07NBL6A136	\$20,744	\$2,300	\$23,044	\$0	(\$2,056)	\$285	\$2,300	\$0	\$417	\$21,162	\$9	\$0	\$21,171	\$0	\$21,171
07NMT06135	\$292,938	\$292,938	\$0	(\$26,553)	\$3,772	\$0	(\$289)	(\$24,644)	\$268,294	\$2	\$0	\$268,296	\$0	\$268,296	
07NMT23135	\$130,632	\$784	\$131,417	\$0	(\$12,491)	\$2,234	\$784	(\$296)	(\$10,470)	\$120,162	\$166	\$0	\$120,328	\$0	\$120,328
07NMT6A135	\$7,715	\$820	\$8,535	\$0	\$751	(\$108)	\$820	\$0	\$1,422	\$9,137	\$4	\$0	\$9,141	\$0	\$9,141
07OALT007N	\$44,227	\$44,227	(\$268)	(\$772)	\$205	\$0	\$0	(\$1,071)	\$43,155	\$1	\$0	\$43,156	\$0	\$43,156	
07OALT07AN	\$2,238	\$31	\$2,269	(\$11)	(\$28)	\$7	\$31	(\$13)	\$2,225	(\$0)	\$0	\$2,225	\$0	\$2,225	
Subtotal	\$50,712,598	\$464,986	\$51,177,584	(\$73,563)	(\$4,656,844)	\$715,071	\$464,986	(\$73,380)	(\$3,895,730)	\$46,816,868	\$16,617	\$0	\$46,833,485	\$0	\$46,833,485
ADJ PROPERTY INSUR	\$35,162	(\$35,162)	\$0	(\$35,162)	\$0	\$0	\$0	\$0	(\$35,162)	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$3,153	(\$3,153)	\$0	(\$3,153)	\$0	\$0	\$0	\$0	(\$3,153)	\$0	\$0	\$0	\$0	\$0	\$0
BPA ADJUST FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct	\$15,797	(\$15,797)	\$0	\$0	\$0	\$0	(\$15,797)	\$0	(\$15,797)	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$1,479,138	(\$1,479,138)	\$0	(\$1,479,138)	\$0	\$0	\$0	\$0	(\$1,479,138)	\$0	\$0	\$0	\$0	\$0	\$0
Line Extensions	\$315,994	\$0	\$315,994	\$0	\$0	\$0	\$0	\$0	\$0	\$315,994	\$0	\$0	\$315,994	\$0	\$315,994
Rev Accounting Adj	\$337,228	\$0	\$337,228	(\$337,228)	\$0	\$0	\$0	\$0	(\$337,228)	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	(\$272,000)	\$0	(\$272,000)	\$0	\$0	\$0	\$0	\$0	\$272,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Commercial	\$52,627,071	(\$1,088,265)	\$51,538,807	(\$1,928,245)	(\$4,656,844)	\$715,071	\$449,189	(\$73,380)	(\$5,494,209)	\$47,132,863	\$16,617	\$0	\$47,149,479	\$0	\$47,149,479
Industrial															
07GNSV0006	\$5,570,652	\$5,570,652	(\$44,874)	(\$581,628)	\$81,974	\$0	\$0	(\$1,034,384)	\$4,536,269	\$39	\$0	\$4,536,308	\$0	\$4,536,308	
07GNSV0009	\$3,907,765	\$3,907,765	(\$38,504)	(\$415,214)	\$44,987	\$0	\$0	(\$751,738)	\$3,156,027	(\$10)	\$0	\$3,156,017	\$0	\$3,156,017	
07GNSV0023	\$1,573,872	\$1,573,872	(\$1,405)	(\$136,512)	\$24,520	\$0	\$0	(\$252,796)	\$1,321,076	\$396	\$0	\$1,321,472	\$0	\$1,321,472	
07GNSV006A	\$152,454	\$15,415	\$167,869	(\$768)	(\$13,549)	\$1,948	\$15,415	(\$10,401)	\$142,052	(\$59)	\$0	\$141,993	\$0	\$141,993	
07GNSV009M	\$8,398,153	\$8,398,153	\$21,777	(\$1,061,762)	\$115,779	\$0	\$0	(\$1,670,627)	\$6,727,527	(\$21)	\$0	\$6,727,505	\$0	\$6,727,505	
07GNSV023A	\$183,420	\$17,954	\$201,374	\$537	(\$15,804)	\$2,840	\$17,954	\$0	\$172,639	\$48	\$0	\$172,687	\$0	\$172,687	
07GNSV023S	\$694	\$694	(\$58)	(\$38)	\$7	\$0	\$0	(\$146)	\$548	(\$1)	\$0	\$548	\$0	\$548	
07NMT23135	\$2,949	\$2,949	\$0	(\$288)	\$52	\$0	\$0	(\$498)	\$2,452	\$1	\$0	\$2,453	\$0	\$2,453	
07OALT007N	\$2,705	\$2,705	\$0	(\$39)	\$10	\$0	\$0	(\$269)	\$2,436	\$0	\$0	\$2,436	\$0	\$2,436	
07OALT07AN	\$64	\$1	\$65	\$0	(\$1)	\$1	\$0	(\$5)	\$59	\$0	\$0	\$59	\$0	\$59	
Subtotal	\$19,792,729	\$33,369	\$19,826,098	(\$63,295)	(\$2,224,834)	\$272,116	\$33,369	\$0	(\$3,731,644)	\$16,061,085	\$393	\$0	\$16,061,478	\$0	\$16,061,478
ADJ PROPERTY INSUR	\$77,791	(\$77,791)	\$0	(\$77,791)	\$0	\$0	\$0	\$0	(\$77,791)	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$13	(\$13)	\$0	(\$13)	\$0	\$0	\$0	\$0	(\$13)	\$0	\$0	\$0	\$0	\$0	\$0
BPA ADJUST FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct	\$1,584	(\$1,584)	\$0	\$0	\$0	\$0	(\$1,584)	\$0	(\$1,584)	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$1,081,184	(\$1,081,184)	\$0	(\$1,081,184)	\$0	\$0	\$0	\$0	(\$1,081,184)	\$0	\$0	\$0	\$0	\$0	\$0
Line Extensions	\$5,483	\$0	\$5,483	\$0	\$0	\$0	\$0	\$0	\$0	\$5,483	\$0	\$0	\$5,483	\$0	\$5,483
Rev Accounting Adj	\$118,681	\$0	\$118,681	(\$118,681)	\$0	\$0	\$0	\$0	(\$118,681)	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	(\$1,749,000)	\$0	(\$1,749,000)	\$0	\$0	\$0	\$0	\$0	\$1,749,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Industrial	\$19,328,466	(\$1,127,203)	\$18,201,263	(\$1,340,964)	(\$2,224,834)	\$272,116	\$31,785	\$0	(\$3,261,897)	\$16,066,568	\$393	\$0	\$16,066,961	\$0	\$16,066,961
Special Contracts															
07SPCL0001 Firm	\$6,044,602	\$6,044,602	\$0	(\$721,942)	\$71,458	\$0	\$0	(\$650,484)	\$5,394,118	\$650,502	\$0	\$6,044,620	\$0	\$6,044,620	
07SPCL0001 Interruptible	\$80,666,307	\$80,666,307	\$0												

Rocky Mountain Power
 Idaho General Rate Case- December 2024
 Summary of kWh Adjustments
 Table 3 Detail

Schedule	Booked ¹	Type 1 Adjustments								Type 2 Adjustments			Type 3 Proforma Adj		
		Reconciling Adjustment ²	Unadjusted Revenue	Normalization ³	ECAM	TAA	BPA	Temperature	Total Adj	Adjusted	Blocking	Price Change ⁴	Adjusted	Price Change ⁵	Total Adjusted
07AFSA010S	\$522,251	\$51,131	\$573,383	(\$80)	(\$46,272)	\$7,853	\$51,131	(\$5,412)	\$19,283	\$541,534	(\$46)	\$0	\$541,489	\$0	\$541,489
07AFSAL10X	\$23,456,435		\$23,456,435	\$3,326	(\$2,145,012)	\$364,686	\$0	(\$243,126)	(\$1,478,190)	\$21,978,245	(\$1,857)	\$0	\$21,976,389	\$0	\$21,976,389
07AFSA10X	\$1,042,742		\$1,042,742	\$652	(\$80,530)	\$13,688	\$0	(\$10,813)	(\$52,890)	\$989,852	(\$84)	\$0	\$989,768	\$0	\$989,768
07AFSN010L	\$1,004,895	\$50,367	\$1,055,061	(\$1,055)	(\$101,505)	\$17,384	\$0	(\$10,401)	(\$22,026)	\$982,666	(\$83)	\$0	\$982,585	\$0	\$982,585
07AFSN010S	\$7,783	\$749	\$8,532	(\$332)	(\$628)	\$112	\$749	(\$77)	(\$5)	\$7,778	(\$1)	\$0	\$7,778	\$0	\$7,778
07AFSNS10X	\$106,579		\$106,579	(\$1,282)	(\$9,236)	\$1,598	\$0	(\$1,091)	(\$7,578)	\$99,001	(\$8)	\$0	\$98,993	\$0	\$98,993
07AFPSV006A	\$20,290	\$2,179	\$22,469	\$0	(\$2,009)	\$254	\$2,179	\$0	\$892	\$21,183	\$0	\$0	\$21,183	\$0	\$21,183
07AFPSV023A	\$36,182	\$3,878	\$40,059	\$0	(\$3,556)	\$579	\$3,878	\$0	\$1,736	\$37,918	\$18	\$0	\$37,936	\$0	\$37,936
07AFPSVCNLL	\$807,368	\$96,007	\$903,375	(\$1,530)	(\$88,345)	\$15,548	\$96,007	(\$8,351)	\$31,944	\$839,311	(\$71)	\$0	\$839,241	\$0	\$839,241
07AFPSVCNLS	\$6,808	\$513	\$7,321	(\$371)	(\$480)	\$82	\$513	(\$67)	(\$173)	\$6,635	(\$1)	\$0	\$6,634	\$0	\$6,634
07GNSV023A	\$10,092	\$1,094	\$11,185	\$0	(\$1,018)	\$182	\$1,094	\$0	\$491	\$10,583	\$5	\$0	\$10,588	\$0	\$10,588
07NB10X136	(\$2,618)		(\$2,618)	\$12	(\$1)	\$0	\$0	\$27	(\$22)	(\$2,640)	\$0	\$0	(\$2,640)	\$0	(\$2,640)
07NBL10136	\$2,867	\$251	\$3,119	\$0	(\$231)	\$38	\$251	(\$30)	\$96	\$2,963	(\$0)	\$0	\$2,963	\$0	\$2,963
07NM10X135	\$24,056		\$24,056	\$0	(\$2,360)	\$394	\$0	(\$249)	(\$1,659)	\$22,397	(\$2)	\$0	\$22,395	\$0	\$22,395
Subtotal	\$50,764,661	\$2,900,800	\$53,665,461	(\$73,521)	(\$4,905,632)	\$833,761	\$2,900,800	(\$524,649)	(\$598,242)	\$50,166,419	(\$4,208)	\$0	\$50,162,211	\$0	\$50,162,211
ADJ PROPERTY INSUR	\$44,954	(\$44,954)	\$0	(\$44,954)	\$0	\$0	\$0	\$0	(\$44,954)	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$73	(\$73)	\$0	(\$73)	\$0	\$0	\$0	\$0	(\$73)	\$0	\$0	\$0	\$0	\$0	\$0
BPA ADJUST FEE	\$1,007,748	(\$1,007,748)	\$0	\$0	\$0	\$0	(\$1,007,748)	\$0	(\$1,007,748)	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct	\$0	\$31,280	\$0	\$0	\$0	\$0	\$31,280	\$0	\$31,280	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$1,578,353	(\$1,578,353)	\$0	(\$1,578,353)	\$0	\$0	\$0	\$0	(\$1,578,353)	\$0	\$0	\$0	\$0	\$0	\$0
Line Extensions	\$198,762		\$198,762	\$0	\$0	\$0	\$0	\$0	\$0	\$198,762	\$0	\$0	\$198,762	\$0	\$198,762
Rev Accounting Adj	\$412,489		\$412,489	(\$412,489)	\$0	\$0	\$0	\$0	(\$412,489)	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$1,171,000		\$1,171,000	\$0	\$0	\$0	\$0	\$0	(\$1,171,000)	\$0	\$0	\$0	\$0	\$0	\$0
Total Irrigation	\$55,146,761	\$300,951	\$55,447,712	(\$2,109,391)	(\$4,905,632)	\$833,761	\$1,924,332	(\$524,649)	(\$4,781,580)	\$50,365,181	(\$4,208)	\$0	\$50,360,973	\$0	\$50,360,973
Public Street & Highway Lighting															
07GNSV023S	\$18,678		\$18,678	(\$183)	(\$1,215)	\$220	\$0	\$0	(\$1,256)	\$17,422	\$0	\$0	\$17,422	\$0	\$17,422
07SLC00011	\$75,267		\$75,267	\$6,907	(\$648)	\$206	\$0	\$0	\$6,120	\$81,387	(\$0)	\$0	\$81,387	\$0	\$81,387
07SLCU012E	\$48,354		\$48,354	\$49	(\$4,122)	\$511	\$0	\$0	(\$3,765)	\$44,588	\$4	\$0	\$44,593	\$0	\$44,593
07SLCU012F	\$303,161		\$303,161	(\$191)	(\$14,264)	\$1,747	\$0	\$0	(\$13,980)	\$289,181	(\$0)	\$0	\$289,180	\$0	\$289,180
07SLCU012P	\$23,987		\$23,987	\$124	(\$1,577)	\$191	\$0	\$0	(\$1,364)	\$22,623	(\$1)	\$0	\$22,623	\$0	\$22,623
Subtotal	\$469,447	\$0	\$469,447	\$6,707	(\$21,826)	\$2,874	\$0	\$0	(\$14,245)	\$455,202	\$3	\$0	\$455,205	\$0	\$455,205
ADJ PROPERTY INSUR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA ADJUST FEE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$12,983	(\$12,983)	\$0	(\$12,983)	\$0	\$0	\$0	\$0	(\$12,983)	\$0	\$0	\$0	\$0	\$0	\$0
Line Extensions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Accounting Adj	\$5,789		\$5,789	(\$5,789)	\$0	\$0	\$0	\$0	(\$5,789)	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	(\$2,000)		(\$2,000)	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Total PSHL	\$486,220	(\$12,983)	\$473,236	(\$12,066)	(\$21,826)	\$2,874	\$0	\$0	(\$31,018)	\$455,202	\$3	\$0	\$455,205	\$0	\$455,205
Total State of Idaho	\$305,686,654	\$2,742,002	\$308,428,655	(\$8,387,677)	(\$28,943,850)	\$4,281,548	\$9,854,414	(\$1,709,208)	(\$24,904,774)	\$280,781,879	\$4,112	\$0	\$280,545,949	\$0	\$280,545,949

1. Booked revenue includes ECAM charge, DSM, Bluesky, Property insurance, and BPA credit.
 2. Includes removal of DSM, Blue Sky, property insurance adjustment and BPA credit.
 3. Includes out of period adjustments, normalization of special contract revenues (buy-through out, curtailment in), removal of revenue accounting adjustments and ECAM.
 4. Annualization Adj for TAA.
 5. No Pro Forma Adjustment.
 6. The revenue associated with curtailed loads (including economic curtailment and interruption) is equal to the total curtailed kWh times the interruptible energy rates.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Revenue Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(5,543,077)	ID	Situs	(5,543,077)	
Commercial	442	1	(4,352,565)	ID	Situs	(4,352,565)	
Industrial	442	1	(2,134,695)	ID	Situs	(2,134,695)	
Irrigation	442	1	(4,557,882)	ID	Situs	(4,557,882)	
Public St & Hwy	444	1	(18,035)	ID	Situs	(18,035)	
Special Contract 1-Firm	442	1	(650,484)	ID	Situs	(650,484)	
Special Contract 1-Interruptible	442	1	(8,680,832)	ID	Situs	(8,680,832)	
Total			<u>(25,937,568)</u>			<u>(25,937,568)</u>	3.1.1

Description of Adjustment:

This adjustment removes a number of items included in booked revenue that should not be included in regulatory results, including out-of-period adjustments, certain SAP adjustments, deferred revenue. This adjustment normalizes revenues by removing the effect of these items.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Effective Price Change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	2	(249,270)	ID	Situs	(249,270)	3.1.1
Commercial	442	2	16,617	ID	Situs	16,617	3.1.1
Industrial	442	2	393	ID	Situs	393	3.1.1
Irrigation	442	2	(4,208)	ID	Situs	(4,208)	3.1.1
Public St & Hwy	444	2	3	ID	Situs	3	3.1.1
Schedule 400 Firm	442	2	650,502	ID	Situs	650,502	3.1.1
Schedule 400 Interruptible	442	2	(649,967)	ID	Situs	(649,967)	3.1.1
Total			<u>(235,930)</u>			<u>(235,930)</u>	

Description of Adjustment:

This adjustment normalizes revenues for the annualization adjustment for the TAA.

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 REC Revenues**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove Booked Revenues (Including Accruals)	456	1	(10,205,592)	SG	5.414%	(552,494)	3.4.1
Remove December 2023 REC Deferrals	456	1	100,062	SG	5.414%	5,417	3.4.1
Remove Leaning Juniper 12 ME December 2023	456	1	(13,923)	SG	5.414%	(754)	3.4.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2023. This adjustment also removes REC Deferrals from the 12 months ended December 2023.

Rocky Mountain Power
Idaho General Rate Case - December 2024
REC Revenues
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Rec Revenue Total
FERC Acct	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-23	(50,587)	50,000	(50,000)	(50,587)
February-23	(1,672,998)	50,587	(394,000)	(2,016,410)
March-23	(3,579,650)	1,672,998	(2,030,916)	(3,937,569)
April-23	(1,644,301)	3,579,650	(3,578,638)	(1,643,288)
May-23	(659,338)	1,644,301	(1,646,670)	(661,707)
June-23	(51,366)	659,338	(652,040)	(44,068)
July-23	(539,534)	51,366	(50,924)	(539,092)
August-23	(51,297)	539,534	(50,000)	438,237
September-23	(50,950)	51,297	(50,000)	(49,653)
October-23	(51,117)	50,950	(50,000)	(50,167)
November-23	(117,026)	51,117	(308,246)	(374,155)
December-23	(1,092,159)	117,026	(302,000)	(1,277,133)
12 ME December 2023 Total	(9,560,322)	8,518,163	(9,163,434)	(10,205,592)

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2023 **100,062 Ref. 3.4**

Leaning Juniper indemnity included in unadjusted results:

FERC Account 4562700
 Amount Yr. Ended December 2023 **(13,923) Ref. 3.4**

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wheeling Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	4,518,687	SG	5.4136%	244,625	3.5.1
Other Electric Revenues	456	1	7	SE	5.9012%	0	3.5.1
Other Electric Revenues	456	2	(1,099,143)	SG	5.4136%	(59,504)	3.5.1
Other Electric Revenues	456	3	14,592,948	SG	5.4136%	790,009	3.5.1
			<u>18,012,498</u>			<u>975,131</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2023			170,206,800				3.5.1
Total Adjustments			18,012,498				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>188,219,298</u>				3.5.1

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wheeling Revenue

Customer	Total
3 Phase Renewables	0
Airport Solar LLC	(2,191,079)
Alltop Energy Trading LLC	(6,829)
Arizona Electric Power Cooperative, Inc.	(2,700)
Arizona Public Service Company	(395)
Avangrid Renewables, LLC	(6,059,307)
Avista	(141)
Basin Electric Power Cooperative	(1,608,581)
BHG	(4,471)
Black Hills Corporation	(3,810,093)
Black Hills/Colorado Electric Utility Company	(1,583)
Bonneville Power Administration	(24,554,147)
BP Energy Company	(397,585)
Brookfield Renewable Trading & Marketing LP	(106,236)
Calpine Energy Solutions	(743,326)
City of Roseville	(1,810,404)
Clatskanie Peoples Utility District	(577,900)
Conoco Phillips Company	(11,585)
Constellation Energy Generation, LLC (ESS)	(24,396)
Constellation Energy Generation, LLC (Stateline)	(6,717,192)
CP Energy Marketing (US) Inc.	(47,348)
Deseret Generation & Trans.	(6,940,645)
Dynasty Power Inc.	(1,683,948)
EDF Trading North America, LLC	0
Energy Keepers, Inc	(938,873)
Eugene Water & Electric Board	0
Evergreen Biopower	(438,675)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(178,454)
Footcreek IV, LLC	0
Garrett Solar LLC	(458,130)
Guzman Energy, LLC	(3,490,184)
Idaho Power Company	(3,815,165)
Idaho Power Company - Power Supply Merchant	805,908
Imperial Irrigation District	0
Intermountain Power Agency	0
Klamath Energy LLC	0
Los Angeles Department of Water & Power	(6,697)
Macquarie Energy, LLC	(1,697,398)
MAG Energy Solutions, Inc.	(356,504)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(1,140,363)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(2,891,957)
Navajo Tribal Utility Authority	(459,076)
Nevada Power Company	(334,060)
NextEra Energy Resources, LLC	(1,193,751)
Pacific Gas & Electric Company	(9,679)
PACIFICORP	0
PACIFICORP TRANSFER	0
Phillips 66 Energy Trading LLC	(489,264)
Portland General Electric Company	(142,124)
Powerex Corporation	(44,446,463)
Public Services Company of Colorado	(2,709)
Puget Sound Energy, INC	(6,805)
Rainbow Energy Marketing	(1,809,246)
Sacramento Municipal Utility District	(749,381)
Salt River Project	(990,428)
Shell Energy North America	(6,107,653)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,116,751)
Southern California Public Power Authority	(50,524)
State of South Dakota	(157,765)
TEC Energy Inc.	(1,286)
Tenaska Power Services Co	(527,580)
The Energy Authority, Inc.	(1,220,053)
Thermo No. 1 BE-01, LLC	(486,701)
TransAlta Energy Marketing (U.S.) Inc.	(1,237,133)
Tri-State Generation & Trans.	(749,403)
Tucson Electric Power Co	0
U.S. Bureau of Reclamation CR	(11,058)
U.S. Bureau of Reclamation FNO	(18,763)
U.S. Bureau of Reclamation WB	(23,178)
Uniper Global Commodities North America LLC	(115,737)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(23,088,204)
Utah Municipal Power Agency	(4,777,621)
Vitol Inc.	(950,494)
Warm Springs Power Enterprises	(119,700)
Western Area Power Adm CO River	(24)
Western Area Power Adm FNO	(68,881)
Western Area Power Adm LAP	(778,805)
Western Area Power Administration	(2,983,840)
SAP Adjustments	131,596

Total (170,206,800)
 Ref 3.5

Type		
1	Remove refunds and other out of period adjustments*	(4,518,693)
2	Annualized Charges	1,099,143
3	Proforma Adjustments	(14,592,948)

Incremental Adjustments (18,012,498)
 Ref 3.5

Accum Totals (188,219,298)
 Ref 3.5

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Fly Ash Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Ash Sales Revenue	456	3	(6,505,477)	SG	5.414%	(352,183)	Below

Adjustment Detail:

12 Months Ended December 2023	14,154,919
12 Months Ending December 2024	7,649,442
Total Adjustment	<u>(6,505,477)</u>

Description of Adjustment:

This adjustment walks forward the level of fly ash sales revenue from the December 2023 Base Period to the December 2024 Test Period. Notably, two units at the Jim Bridger plant are expected to be converted to natural gas resulting in lower fly ash revenues

4. O&M ADJUSTMENTS

IDAHO 2020 PROTOCOL
 O&M Adjustments (Tab 4)
 TOTAL

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense and Revenue	Wage and Employee Benefit	Remove Non- Recurring Entries	Outside Services Expense	Generation Overhaul Expense	Insurance Expense
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	108,104	-	229,836	-	(121,732)	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	53,217	-	53,217	-	-	-
12 Other Power Supply	152,715	-	94,334	39,549	18,832	-
13 Transmission	88,689	-	88,689	-	-	-
14 Distribution	1,627,047	-	375,333	-	-	-
15 Customer Accounting	160,723	-	62,419	-	-	-
16 Customer Service & Info	(59,892)	(67,496)	7,604	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(93,076,053)	127,842	59,408	(604,217)	-	(92,871,684)
19 Total O&M Expenses	(90,945,450)	60,346	970,839	39,549	(604,217)	(92,871,684)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	5,476,209	(26,579)	(194,620)	(7,928)	121,125	5,876,835
24 State	1,240,210	(6,019)	(44,076)	(1,796)	27,431	1,330,940
25 Deferred Income Taxes	15,626,214	-	-	-	4,672	15,626,214
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	72,238	72,238	-	-	-	-
28 Total Operating Expenses:	(68,530,579)	99,986	732,142	29,825	(455,661)	(70,037,695)
29						
30 Operating Rev For Return:	68,530,579	(99,986)	(732,142)	(29,825)	455,661	70,037,695
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(18,028,025)	-	-	-	-	(18,028,025)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	84,552,268	-	-	-	-	84,552,268
54						
55 Total Deductions:	66,524,243	-	-	-	-	66,524,243
56						
57 Total Rate Base:	66,524,243	-	-	-	-	66,524,243
58						
59						
60 Estimated ROE impact	14.569%	-0.023%	-0.165%	-0.007%	0.103%	0.018%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	90,873,212	(132,584)	(970,839)	(39,549)	604,217	92,871,684
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	63,555,817	-	-	-	-	63,555,817
72 Income Before Tax	27,317,395	(132,584)	(970,839)	(39,549)	604,217	29,315,867
73						
74 State Income Taxes	1,240,210	(6,019)	(44,076)	(1,796)	27,431	1,330,940
75						
76 Taxable Income	26,077,186	(126,564)	(926,763)	(37,753)	576,786	27,984,927
77						
78 Federal Income Taxes	5,476,209	(26,579)	(194,620)	(7,928)	121,125	5,876,835

IDAHO 2020 PROTOCOL
 O&M Adjustments (Tab 4)
 TOTAL

	4.7	4.8	4.9	4.10	0	0	0
	Uncollectible Expense	Memberships and Subscriptions	Pension Non-service Expense	Incremental O&M	0	0	0
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	-	-	-	1,251,714	-	-	-
15 Customer Accounting	98,305	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(52,347)	(28,508)	293,455	-	-	-	-
19 Total O&M Expenses	45,958	(28,508)	293,455	1,251,714	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,213)	5,715	(58,828)	(250,926)	-	-	-
24 State	(2,086)	1,294	(13,323)	(56,828)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	34,658	(21,499)	221,304	943,960	-	-	-
29							
30 Operating Rev For Return:	(34,658)	21,499	(221,304)	(943,960)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.008%	0.005%	-0.050%	-0.213%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(45,958)	28,508	(293,455)	(1,251,714)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(45,958)	28,508	(293,455)	(1,251,714)	-	-	-
73							
74 State Income Taxes	(2,086)	1,294	(13,323)	(56,828)	-	-	-
75							
76 Taxable Income	(43,871)	27,214	(280,132)	(1,194,886)	-	-	-
77							
78 Federal Income Taxes	(9,213)	5,715	(58,828)	(250,926)	-	-	-

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Miscellaneous General Expense & Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>2020P</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	421	1	1,936,419	SO	5.333%	103,277	
Gain on Property Sales	421	1	(573,347)	SG	5.414%	(31,039)	
Gain on Property Sales	421	1	(209,095)	OR	0.000%	-	
Gain on Property Sales	421	1	(8,140)	UT	0.000%	-	
			<u>1,145,837</u>			<u>72,238</u>	4.1.1
Adjustment to Expense:							
Office Supplies and Expenses Re-allocate Regulatory Commission	921	1	(22,704)	SO	5.333%	(1,211)	
Re-allocate Regulatory Commission	928	1	(683)	OR	0.000%	-	
Re-allocate Regulatory Commission	928	1	683	SG	5.414%	37	
Office Supplies and Expenses Office Supplies and Expenses	921	1	(19,356)	SO	5.333%	(1,032)	
Blue Sky	909	1	2,431,425	SO	5.333%	129,677	
Blue Sky	909	1	(50,505)	CN	4.289%	(2,166)	
Blue Sky	909	1	2,880	OR	0.000%	-	
Blue Sky	903	1	(2,230)	OR	0.000%	-	
Blue Sky	929	1	6,955	SO	5.333%	371	
Reallocation	909	1	(684,795)	CN	4.289%	(29,374)	
Reallocation	909	1	20,689	UT	0.000%	-	
Reallocation	909	1	(35,956)	ID	100.000%	(35,956)	
Reallocation	909	1	2,294	WY	0.000%	-	
Reallocation	909	1	11,813	WA	0.000%	-	
Reallocation	909	1	81,376	CA	0.000%	-	
Reallocation	909	1	601,294	OR	0.000%	-	
			<u>2,343,181</u>			<u>60,346</u>	4.1.1
Total Adjustment			<u>3,489,018</u>			<u>132,584</u>	4.1.1

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of revenues and certain expenses. Lastly, this adjustment adds in the fees associated with the Company's credit facility agreement.

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Miscellaneous General Expense & Revenue
 Adjustment Required**

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SO	1,936,419	
Gain on Property Sales	421	SG	(573,347)	
Gain on Property Sales	421	OR	(209,095)	
Gain on Property Sales	421	UT	(8,140)	
			<u>1,145,837</u>	Ref. 4.1
Non Regulated Flights				
Office Supplies and Expenses	921	SO	(22,704)	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(19,356)	Ref. 4.1
Regulatory Commission Expenses				
Re-allocate Regulatory Commission	928	OR	(683)	
Re-allocate Regulatory Commission	928	SG	683	
			<u>-</u>	Ref. 4.1
Credit Facility Fee Adjustment				
Credit facility fees	921	SO	2,431,425	Ref. 4.1
Informational & Instructional Advertising				
Blue Sky	909	CN	(50,505)	
Blue Sky	909	OR	2,880	
Blue Sky	903	OR	(2,230)	
Blue Sky	929	SO	6,955	
Reallocation	909	CN	(684,795)	
Reallocation	909	UT	20,689	
Reallocation	909	ID	(35,956)	
Reallocation	909	WY	2,294	
Reallocation	909	WA	11,813	
Reallocation	909	CA	81,376	
Reallocation	909	OR	601,294	
			<u>(46,184)</u>	Ref. 4.1
Total Adjustment			<u>3,489,018</u>	Ref. 4.1

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wage and Employee Benefit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	2,405,395	SG	5.4136%	130,219	
Fuel Related-Non NPC	501	3	3,393	SE	5.9012%	200	
Steam Maintenance	512	3	1,836,409	SG	5.4136%	99,417	
Hydro Operations	535	3	518,393	SG-P	5.4136%	28,064	
Hydro Operations	535	3	366,270	SG-U	5.4136%	19,829	
Hydro Maintenance	545	3	68,628	SG-P	5.4136%	3,715	
Hydro Maintenance	545	3	29,733	SG-U	5.4136%	1,610	
Other Operations	548	3	425,556	SG	5.4136%	23,038	
Other Operations	549	3	769	Situs	Situs	-	
Other Maintenance	553	3	111,425	SG	5.4136%	6,032	
Other Power Supply Expenses	557	3	1,169,794	SG	5.4136%	63,328	
Other Power Supply Expenses	557	3	1,935	Situs	Situs	1,935	
Transmission Operations	560	3	997,677	SG	5.4136%	54,011	
Transmission Maintenance	571	3	640,566	SG	5.4136%	34,678	
Distribution Operations	580	3	1,716,263	SNPD	4.9706%	85,308	
Distribution Operations	580	3	1,332,554	Situs	Situs	80,179	
Distribution Maintenance	593	3	418,078	SNPD	4.9706%	20,781	
Distribution Maintenance	593	3	3,678,460	Situs	Situs	189,065	
Customer Accounts	903	3	1,092,416	CN	4.2894%	46,858	
Customer Accounts	903	3	352,645	Situs	Situs	15,560	
Customer Services	908	3	177,274	CN	4.2894%	7,604	
Customer Services	908	3	78	OTHER	0.0000%	-	
Customer Services	908	3	237,402	Situs	Situs	-	
Administrative & General	920	3	1,032,862	SO	5.3334%	55,087	
Administrative & General	920	3	(19,653)	Situs	Situs	-	
Administrative & General	935	3	81,016	SO	5.3334%	4,321	
Administrative & General	935	3	3,066	Situs	Situs	-	
Total			<u>18,678,406</u>			<u>970,839</u>	4.2.10

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred during the base period 12 months ended December 2023, or are projected to occur during the twelve month period ending December 2024 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Wage and Employee Benefit Adjustment

Page 4.2.1

The unadjusted, annualized (12 months ended December 2023), and pro forma period (12 months ending December 2024) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2023 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2023 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3.
3. The annualized December 2023 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.2.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.4.
4. Compensation related to the Annual Incentive Plan is included on a three-year average of the pay out percentage level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma December 2024 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2023 data escalated to December 2024. These expenses can be found on page 4.2.6.
6. Payroll tax calculations can be found on page 4.2.7.

**Rocky Mountain Power
Idaho General Rate Case - December 2024
Wage and Employee Benefit Adjustment**

Description	Actual 12 Months Ended December 2023	Pro Forma 12 Months Ending December 2024	Adjustment	Ref.
Regular Ordinary Time	473,767,708	491,167,568	17,399,860	
Overtime	93,636,873	97,075,833	3,438,961	
Premium Pay	13,516,105	14,012,505	496,400	
Subtotal for Escalation	580,920,686	602,255,906	21,335,220	4.2.3&4
Unused Leave	6,800,746	7,050,514	249,768	4.2.5
Temporary/Contract Labor	-	-	-	
Severance Pay	(1,112,666)	(1,112,666)	-	
Other Salary/Labor Costs	5,734,609	5,734,609	-	
Joint Owner Cutbacks	(1,019,749)	(1,057,201)	(37,452)	4.2.5
Subtotal Bare Labor	591,323,626	612,871,162	21,547,537	
Annual Incentive Plan	29,939,212	30,637,263	698,052	4.2.5
Total Incentive	29,939,212	30,637,263	698,052	
Overtime Meals	1,891,469	1,891,469	-	
Bonus and Awards	2,902,897	3,919,643	1,016,746	
Physical Exam	68,757	68,757	-	
Education Assistance	137,443	137,443	-	
Mining Salary/Benefit Credit	(166,991)	(166,991)	-	
Total Other Labor	4,833,575	5,850,321	1,016,746	
Subtotal Labor and Incentive	626,096,412	649,358,747	23,262,335	
Pensions	5,198,871	4,921,268	(277,602)	4.2.6
SERP Plan	-	-	-	4.2.6
Post Retirement Benefits	1,627,421	1,256,034	(371,387)	4.2.6
Post Employment Benefits	5,209,447	4,567,704	(641,743)	4.2.6
Total Pensions	12,035,739	10,745,007	(1,290,732)	4.2.6
Pension Administration	951,714	927,041	(24,674)	4.2.6
Medical	56,100,629	60,588,679	4,488,050	4.2.6
Dental	3,328,310	3,418,175	89,864	4.2.6
Vision	359,825	359,825	0	4.2.6
Life	903,752	936,944	33,192	4.2.6
401(k)	46,815,472	48,534,843	1,719,371	4.2.6
401(k) Administration	-	-	-	4.2.6
Accidental Death & Disability	28,890	29,951	1,061	4.2.6
Long-Term Disability	2,851,757	2,956,492	104,735	4.2.6
Worker's Compensation	1,347,662	1,397,157	49,495	4.2.6
Other Salary Overhead	851,188	851,188	-	4.2.6
Total Benefits	113,539,200	120,000,295	6,461,095	4.2.6
Subtotal Pensions and Benefits	125,574,939	130,745,302	5,170,363	4.2.6
Payroll Tax Expense	43,664,107	45,236,223	1,572,117	4.2.7
Payroll Tax Expense-Unemployment	3,344,771	3,344,771	-	
Total Payroll Taxes	47,008,878	48,580,994	1,572,117	
Total Labor	798,680,229	828,685,043	30,004,814	4.2.10
Non-Utility and Capitalized Labor	301,490,889	312,817,297	11,326,408	4.2.10
Total Utility Labor	497,189,340	515,867,746	18,678,406	4.2.10

Ref. 4.2

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)
 REDACTED

Labor (12 Months Ended December 2023)

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

Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2

Labor (12 Months Ended December 2023)

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

Annualization Increase

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

(1)
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Annualized Labor December 2023

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

Ref. 4.2.2

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)
 REDACTED

Pro Forma Increase to December 2024
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2023 is shown as effective on January 1, 2024.

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
2	Officer/Exempt	3.50%												(3)
3	IBEW 125													(2)
4	IBEW 659													(2)
5	UWUA 197													(2)
8	UWUA 127													(2)
9	IBEW 57 WY													(2)
11	IBEW 57 PD													(2)
12	IBEW 57 PS													(2)
13	PCCC Non-Exempt	3.50%												(3)
15	IBEW 57 CT													(2)
16	IBEW 77													(4) REDACTED
18	Non-Exempt	3.50%												(3)

Pro Forma Labor December 2024

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
2	Officer/Exempt	17,220	16,926	20,589	16,786	19,416	19,541	17,890	19,795	18,966	19,214	20,218	18,761	225,320
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt	499	440	447	435	464	459	453	492	483	446	510	487	5,615
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt	1,249	1,131	1,319	1,125	1,287	1,298	1,195	1,289	1,207	1,226	1,288	1,246	14,861
Grand Total		49,731	44,819	52,624	45,919	51,600	51,039	49,187	55,549	50,858	50,450	51,273	49,207	602,256

Ref. 4.2.2

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planned targets.
- (4) Increase will be contingent on the future outcome of a new contract. (REDACTED)

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay Annualize - Actual	580,920,686	4.2.2
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	602,255,906	4.2.2
% Increase-Total	3.67%	

Miscellaneous Bare Labor Escalation

Description	December 2023 Actual	Pro Forma Increase	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Unused Leave	6,800,746	3.67%	7,050,514	249,768	4.2.2
Joint Owner Cutbacks	(1,019,749)	3.67%	(1,057,201)	(37,452)	4.2.2
	5,780,997		5,993,314	212,316	

Annual Incentive Plan Escalation

Description	December 2023 Actual	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	29,939,212	30,637,263	698,052	4.2.2

Test Year Annual Incentive Plan (AIP) Calculation

	Officer/Exempt Actual Wages	Actual AIP	AIP as a % of Wages
CY 2021	190,834,180	25,584,881	13.41%
CY 2022	197,170,717	30,897,933	15.67%
CY 2023	217,700,698	25,876,247	11.89%
3-year Total	605,705,596	82,359,061	13.60%
Test Year	225,320,222	30,637,263	13.60%
	Ref 4.2.4	Ref 4.2.2	

Test Year Bonuses and Awards Calculation

	Actual
CY 2021	6,655,902
CY 2022	2,200,130
CY 2023	2,902,897
3-year Total	11,758,930
3-Year Average	3,919,643
	Ref 4.2.2

Rocky Mountain Power
Idaho General Rate Case - December 2024
Wage and Employee Benefit Adjustment

	A	B	C	D	D - A	
Description	Actual December 2023 Net of Joint Venture	Actual December 2023 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,198,871	5,282,044	5,000,000	4,921,268	(277,602)	4.2.2
SERP Plan	-	-	-	-	-	4.2.2
Post Retirement Benefits	1,627,421	1,661,107	1,282,033	1,256,034	(371,387)	4.2.2
Post Employment Benefits	5,209,447	5,351,329	4,692,108	4,567,704	(641,743)	4.2.2
Subtotal	12,035,739	12,294,480	10,974,141	10,745,007	(1,290,732)	4.2.2
Pension Administration	951,714	977,045	951,714	927,041	(24,674)	4.2.2
Medical	56,100,629	57,580,810	62,187,275	60,588,679	4,488,050	4.2.2
Dental	3,328,310	3,427,700	3,520,248	3,418,175	89,864	4.2.2
Vision	359,825	370,101	370,101	359,825	-	4.2.2
Life	903,752	929,321	963,452	936,944	33,192	4.2.2
401(k)	46,815,472	48,005,831	49,768,920	48,534,843	1,719,371	4.2.2
401(k) Administration	-	-	-	-	-	4.2.2
Accidental Death & Disability	28,890	29,202	30,275	29,951	1,061	4.2.2
Long-Term Disability	2,851,757	2,929,568	3,037,161	2,956,492	104,735	4.2.2
Worker's Compensation	1,347,662	1,383,049	1,433,844	1,397,157	49,495	4.2.2
Other Salary Overhead	851,188	851,916	851,916	851,188	-	4.2.2
Subtotal	113,539,200	116,484,543	123,114,905	120,000,295	6,461,095	4.2.2
Grand Total	125,574,939	128,779,023	134,089,046	130,745,302	5,170,363	4.2.2
	Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wage and Employee Benefit Adjustment
 Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		21,335,220	21,335,220		4.2.2
Pro Forma Incentive Adjustment	i		698,052	698,052		4.2.2
	j	h + i	<u>22,033,272</u>	<u>22,033,272</u>		
Percentage of eligible wages	k		91.70%	100.00%		
Total eligible wages	l	j * k	20,203,781	22,033,272		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>1,252,634</u>	<u>319,482</u>		
Total FICA Tax on Pro Forma Labor		n	1,252,634	319,482	1,572,117	4.2.2

Rocky Mountain Power
 2020 Protocol FERC Spread
 Idaho General Rate Case - December 2024

2020P Indicator	Actual		Pro Forma		Idaho Allocation %	Pro Forma	
	12 Months Ended December 2023	% Of Total	Pro Forma Adjustment	12 Months Ending December 2024		Adjustment Idaho Allocated	12 Months Ending December 2024 Idaho Allocated
500SG	13,703,163	1.7157%	514,800	14,217,964	5.414%	27,869	769,709
502SG	20,373,836	2.5509%	765,404	21,139,240	5.414%	41,436	1,144,402
503SE	90,326	0.0113%	3,393	93,720	5.901%	200	5,531
505SG	3,607	0.0005%	136	3,743	5.414%	7	203
506SG	29,947,172	3.7496%	1,125,055	31,072,227	5.414%	60,906	1,682,137
510SG	3,931,375	0.4922%	147,694	4,079,069	5.414%	7,996	220,826
511SG	7,267,081	0.9099%	273,010	7,540,091	5.414%	14,780	408,193
512SG	23,600,333	2.9549%	886,617	24,486,950	5.414%	47,998	1,325,634
513SG	11,955,822	1.4969%	449,156	12,404,978	5.414%	24,316	671,560
514SG	2,127,672	0.2664%	79,932	2,207,604	5.414%	4,327	119,512
535SG-P	4,947,694	0.6195%	185,875	5,133,569	5.414%	10,063	277,913
535SG-U	4,569,730	0.5722%	171,676	4,741,406	5.414%	9,294	256,682
536SG-P	59,155	0.0074%	2,222	61,377	5.414%	120	3,323
537SG-P	741,132	0.0928%	27,843	768,975	5.414%	1,507	41,629
537SG-U	6,212	0.0008%	233	6,446	5.414%	13	349
539SG-P	8,050,276	1.0079%	302,433	8,352,709	5.414%	16,373	452,185
539SG-U	5,173,581	0.6478%	194,361	5,367,942	5.414%	10,522	290,601
540SG-P	533	0.0001%	20	553	5.414%	1	30
542SG-P	230,319	0.0288%	8,653	238,972	5.414%	468	12,937
542SG-U	25,826	0.0032%	970	26,797	5.414%	53	1,451
543SG-P	362,015	0.0453%	13,600	375,615	5.414%	736	20,334
543SG-U	388,658	0.0487%	14,601	403,259	5.414%	790	21,831
544SG-P	491,293	0.0615%	18,457	509,750	5.414%	999	27,596
544SG-U	241,877	0.0303%	9,087	250,963	5.414%	492	13,586
545SG-P	743,149	0.0930%	27,919	771,067	5.414%	1,511	41,743
545SG-U	135,077	0.0169%	5,075	140,152	5.414%	275	7,587
546SG	51,370	0.0064%	1,930	53,299	5.414%	104	2,885
548SG	6,805,127	0.8520%	255,655	7,060,781	5.414%	13,840	382,245
549OR	20,467	0.0026%	769	21,236	0.000%	-	-
549SG	4,471,137	0.5598%	167,972	4,639,109	5.414%	9,093	251,144
552SG	1,064,815	0.1333%	40,003	1,104,818	5.414%	2,166	59,811
553SG	1,819,318	0.2278%	68,348	1,887,666	5.414%	3,700	102,191
554SG	81,833	0.0102%	3,074	84,907	5.414%	166	4,597
556SG	809,232	0.1013%	30,401	839,633	5.414%	1,646	45,455
557ID	51,505	0.0064%	1,935	53,440	100.000%	1,935	53,440
557WYU	-	0.0000%	-	-	0.000%	-	-
557SG	30,328,825	3.7974%	1,139,393	31,468,218	5.414%	61,683	1,703,575
560SG	10,805,161	1.3529%	405,928	11,211,089	5.414%	21,975	606,928
561SG	12,158,906	1.5224%	456,786	12,615,691	5.414%	24,729	682,968
562SG	2,737,244	0.3427%	102,833	2,840,077	5.414%	5,567	153,751
563SG	646,216	0.0809%	24,277	670,493	5.414%	1,314	36,298
566SG	75,343	0.0094%	2,830	78,173	5.414%	153	4,232
567SG	133,704	0.0167%	5,023	138,727	5.414%	272	7,510
568SG	1,390,226	0.1741%	52,228	1,442,454	5.414%	2,827	78,089
569SG	3,240,616	0.4057%	121,743	3,362,359	5.414%	6,591	182,026
570SG	8,433,799	1.0560%	316,841	8,750,640	5.414%	17,153	473,728
571SG	3,952,681	0.4949%	148,494	4,101,175	5.414%	8,039	222,023
572SG	33,532	0.0042%	1,260	34,792	5.414%	68	1,884
580CA	1,190,760	0.1491%	44,734	1,235,495	0.000%	-	-
580ID	163,889	0.0205%	6,157	170,046	100.000%	6,157	170,046
580OR	2,112,134	0.2645%	79,349	2,191,483	0.000%	-	-
580SNPD	8,369,391	1.0479%	314,421	8,683,813	4.971%	15,629	431,636
580UT	633,709	0.0793%	23,807	657,516	0.000%	-	-
580WA	91,708	0.0115%	3,445	95,154	0.000%	-	-
580WYP	90,030	0.0113%	3,382	93,412	0.000%	-	-
580WYU	94,844	0.0119%	3,563	98,407	0.000%	-	-
581SNPD	17,227,081	2.1569%	647,187	17,874,268	4.971%	32,169	888,455
582CA	58,112	0.0073%	2,183	60,295	0.000%	-	-
582ID	255,608	0.0320%	9,603	265,211	100.000%	9,603	265,211
582OR	356,986	0.0447%	13,411	370,397	0.000%	-	-
582SNPD	(1,259)	-0.0002%	(47)	(1,306)	4.971%	(2)	(65)
582UT	1,119,190	0.1401%	42,046	1,161,236	0.000%	-	-
582WA	86,091	0.0108%	3,234	89,325	0.000%	-	-
582WYP	609,738	0.0763%	22,907	632,645	0.000%	-	-
583CA	369,200	0.0462%	13,870	383,070	0.000%	-	-
583ID	591,103	0.0740%	22,207	613,310	100.000%	22,207	613,310
583OR	2,667,304	0.3340%	100,205	2,767,509	0.000%	-	-
583SNPD	-	0.0000%	-	-	4.971%	-	-
583UT	4,328,743	0.5420%	162,622	4,491,365	0.000%	-	-
583WA	463,673	0.0581%	17,419	481,092	0.000%	-	-
583WYP	709,232	0.0888%	26,644	735,876	0.000%	-	-
583WYU	65,058	0.0081%	2,444	67,503	0.000%	-	-
585SNPD	228,326	0.0286%	8,578	236,903	4.971%	426	11,775
586CA	100,378	0.0126%	3,771	104,149	0.000%	-	-
586ID	100,525	0.0126%	3,777	104,302	100.000%	3,777	104,302
586OR	930,387	0.1165%	34,953	965,339	0.000%	-	-
586UT	555,159	0.0695%	20,856	576,015	0.000%	-	-
586WA	196,376	0.0246%	7,377	203,753	0.000%	-	-
586WYP	226,618	0.0284%	8,514	235,132	0.000%	-	-
586WYU	44,943	0.0056%	1,688	46,631	0.000%	-	-

Rocky Mountain Power
 2020 Protocol FERC Spread
 Idaho General Rate Case - December 2024

2020P Indicator	Actual	% Of Total	Pro Forma	Pro Forma	Idaho Allocation %	Pro Forma	Pro Forma
	12 Months Ended December 2023		Adjustment	12 Months Ending December 2024		Adjustment Idaho Allocated	12 Months Ending December 2024 Idaho Allocated
587CA	470,264	0.0589%	17,667	487,930	0.000%	-	-
587ID	863,381	0.1081%	32,435	895,816	100.000%	32,435	895,816
587OR	5,263,893	0.6591%	197,754	5,461,647	0.000%	-	-
587UT	6,280,388	0.7863%	235,942	6,516,330	0.000%	-	-
587WA	1,249,118	0.1564%	46,927	1,296,044	0.000%	-	-
587WYP	1,136,225	0.1423%	42,686	1,178,911	0.000%	-	-
587WYU	109,323	0.0137%	4,107	113,430	0.000%	-	-
588CA	2,743	0.0003%	103	2,846	0.000%	-	-
588ID	132,524	0.0166%	4,979	137,502	100.000%	4,979	137,502
588OR	74,406	0.0093%	2,795	77,201	0.000%	-	-
588SNPD	19,860,636	2.4867%	746,124	20,606,760	4.971%	37,087	1,024,276
588UT	783,370	0.0981%	29,430	812,799	0.000%	-	-
588WA	24,514	0.0031%	921	25,435	0.000%	-	-
588WYP	279,877	0.0350%	10,514	290,391	0.000%	-	-
588WYU	75,806	0.0095%	2,848	78,654	0.000%	-	-
589CA	14,036	0.0018%	527	14,563	0.000%	-	-
589ID	27,195	0.0034%	1,022	28,216	100.000%	1,022	28,216
589OR	62,790	0.0079%	2,359	65,149	0.000%	-	-
589UT	313,320	0.0392%	11,771	325,091	0.000%	-	-
589WA	14,051	0.0018%	528	14,579	0.000%	-	-
589WYP	71,311	0.0089%	2,679	73,990	0.000%	-	-
589WYU	10,424	0.0013%	392	10,816	0.000%	-	-
590CA	92,590	0.0116%	3,478	96,069	0.000%	-	-
590ID	18,871	0.0024%	709	19,580	100.000%	709	19,580
590OR	913,699	0.1144%	34,326	948,025	0.000%	-	-
590SNPD	2,894,000	0.3623%	108,722	3,002,722	4.971%	5,404	149,253
590UT	887,088	0.1111%	33,326	920,414	0.000%	-	-
590WA	171,433	0.0215%	6,440	177,873	0.000%	-	-
590WYP	184,736	0.0231%	6,940	191,677	0.000%	-	-
591SNPD	2,198	0.0003%	83	2,281	4.971%	4	113
592CA	1,252,765	0.1569%	47,064	1,299,829	0.000%	-	-
592ID	383,733	0.0480%	14,416	398,149	100.000%	14,416	398,149
592OR	2,823,641	0.3535%	106,079	2,929,719	0.000%	-	-
592SNPD	2,449,568	0.3067%	92,025	2,541,593	4.971%	4,574	126,332
592UT	1,868,296	0.2339%	70,188	1,938,484	0.000%	-	-
592WA	730,928	0.0915%	27,460	758,388	0.000%	-	-
592WYP	911,931	0.1142%	34,259	946,190	0.000%	-	-
593CA	7,111,555	0.8904%	267,167	7,378,722	0.000%	-	-
593ID	3,837,027	0.4804%	144,149	3,981,177	100.000%	144,149	3,981,177
593OR	22,198,827	2.7794%	833,965	23,032,792	0.000%	-	-
593SNPD	2,506,235	0.3138%	94,154	2,600,389	4.971%	4,680	129,254
593UT	22,291,183	2.7910%	837,435	23,128,618	0.000%	-	-
593WA	4,964,909	0.6216%	186,522	5,151,430	0.000%	-	-
593WYP	5,992,478	0.7503%	225,125	6,217,603	0.000%	-	-
593WYU	768,021	0.0962%	28,853	796,874	0.000%	-	-
594CA	557,777	0.0698%	20,955	578,731	0.000%	-	-
594ID	721,445	0.0903%	27,103	748,548	100.000%	27,103	748,548
594OR	5,291,483	0.6625%	198,790	5,490,273	0.000%	-	-
594SNPD	10,450	0.0013%	393	10,842	4.971%	20	539
594UT	10,066,997	1.2605%	378,197	10,445,194	0.000%	-	-
594WA	1,234,585	0.1546%	46,381	1,280,966	0.000%	-	-
594WYP	636,632	0.0797%	23,917	660,549	0.000%	-	-
594WYU	176,696	0.0221%	6,638	183,334	0.000%	-	-
595SNPD	908,299	0.1137%	34,123	942,422	4.971%	1,696	46,844
595WYU	4,501	0.0006%	169	4,670	0.000%	-	-
596CA	57,998	0.0073%	2,179	60,177	0.000%	-	-
596ID	47,046	0.0059%	1,767	48,813	100.000%	1,767	48,813
596OR	579,376	0.0725%	21,766	601,142	0.000%	-	-
596UT	162,546	0.0204%	6,107	168,653	0.000%	-	-
596WA	97,984	0.0123%	3,681	101,665	0.000%	-	-
596WYP	266,396	0.0334%	10,008	276,404	0.000%	-	-
596WYU	77,541	0.0097%	2,913	80,454	0.000%	-	-
597CA	10,015	0.0013%	376	10,391	0.000%	-	-
597ID	24,487	0.0031%	920	25,406	100.000%	920	25,406
597OR	144,402	0.0181%	5,425	149,827	0.000%	-	-
597SNPD	(116,610)	-0.0146%	(4,381)	(120,991)	4.971%	(218)	(6,014)
597UT	249,217	0.0312%	9,363	258,579	0.000%	-	-
597WA	25,937	0.0032%	974	26,912	0.000%	-	-
597WYP	22,256	0.0028%	836	23,092	0.000%	-	-
597WYU	8,996	0.0011%	338	9,334	0.000%	-	-
598CA	2,562	0.0003%	96	2,659	0.000%	-	-
598OR	23,858	0.0030%	896	24,754	0.000%	-	-
598SNPD	2,474,430	0.3098%	92,959	2,567,390	4.971%	4,621	127,614
598WA	20,280	0.0025%	762	21,042	0.000%	-	-
901CN	1,899,543	0.2378%	71,362	1,970,905	4.289%	3,061	84,541
902CA	370,335	0.0464%	13,913	384,247	0.000%	-	-
902CN	692,894	0.0868%	26,031	718,924	4.289%	1,117	30,838
902ID	335,412	0.0420%	12,601	348,012	100.000%	12,601	348,012
902OR	1,425,560	0.1785%	53,555	1,479,115	0.000%	-	-
902UT	3,166,658	0.3965%	118,965	3,285,623	0.000%	-	-

Rocky Mountain Power
 2020 Protocol FERC Spread
 Idaho General Rate Case - December 2024

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	12 Months Ended December 2023	% Of Total	Pro Forma Adjustment	12 Months Ending December 2024		Adjustment Idaho Allocated	12 Months Ending December 2024 Idaho Allocated
902WA	797,670	0.0999%	29,967	827,637	0.000%	-	-
902WYP	849,416	0.1064%	31,911	881,327	0.000%	-	-
902WYU	173,018	0.0217%	6,500	179,518	0.000%	-	-
903CA	25,743	0.0032%	967	26,710	0.000%	-	-
903CN	26,485,925	3.3162%	995,023	27,480,948	4.289%	42,681	1,178,778
903ID	78,776	0.0099%	2,959	81,735	100.000%	2,959	81,735
903OR	463,918	0.0581%	17,428	481,347	0.000%	-	-
903UT	1,306,121	0.1635%	49,068	1,355,190	0.000%	-	-
903WA	232,268	0.0291%	8,726	240,993	0.000%	-	-
903WYP	133,008	0.0167%	4,997	138,005	0.000%	-	-
903WYU	28,952	0.0036%	1,088	30,039	0.000%	-	-
907CN	-	0.0000%	-	-	4.289%	-	-
908CA	310	0.0000%	12	321	0.000%	-	-
908CN	2,747,899	0.3441%	103,233	2,851,132	4.289%	4,428	122,298
908ID	-	0.0000%	-	-	100.000%	-	-
908OR	2,305,913	0.2887%	86,629	2,392,541	0.000%	-	-
908OTHER	2,087	0.0003%	78	2,166	0.000%	-	-
908UT	2,894,617	0.3624%	108,745	3,003,362	0.000%	-	-
908WA	172,259	0.0216%	6,471	178,731	0.000%	-	-
908WYP	946,173	0.1185%	35,546	981,718	0.000%	-	-
909CN	1,970,846	0.2468%	74,041	2,044,887	4.289%	3,176	87,714
910CN	-	0.0000%	-	-	4.289%	-	-
920ID	-	0.0000%	-	-	100.000%	-	-
920OR	(605,298)	-0.0758%	(22,740)	(628,038)	0.000%	-	-
920SO	83,721,457	10.4825%	3,145,247	86,866,704	5.333%	167,748	4,632,945
920UT	(203,796)	-0.0255%	(7,656)	(211,452)	0.000%	-	-
920WYP	(508,082)	-0.0636%	(19,088)	(527,169)	0.000%	-	-
921SO	47,902	0.0060%	1,800	49,701	5.333%	96	2,651
922SO	(26,720,701)	-3.3456%	(1,003,843)	(27,724,544)	5.333%	(53,539)	(1,478,659)
928CA	18,553	0.0023%	697	19,250	0.000%	-	-
928ID	-	0.0000%	-	-	100.000%	-	-
928OR	83,232	0.0104%	3,127	86,358	0.000%	-	-
928SO	222,072	0.0278%	8,343	230,415	5.333%	445	12,289
928UT	-	0.0000%	-	-	0.000%	-	-
928WA	375,431	0.0470%	14,104	389,535	0.000%	-	-
928WYP	316,815	0.0397%	11,902	328,718	0.000%	-	-
929SO	(29,777,583)	-3.7283%	(1,118,684)	(30,896,267)	5.333%	(59,664)	(1,647,820)
935CA	70	0.0000%	3	73	0.000%	-	-
935ID	-	0.0000%	-	-	100.000%	-	-
935OR	67,405	0.0084%	2,532	69,937	0.000%	-	-
935SO	2,156,515	0.2700%	81,016	2,237,531	5.333%	4,321	119,336
935UT	11,000	0.0014%	413	11,413	0.000%	-	-
935WA	-	0.0000%	-	-	0.000%	-	-
935WYP	3,136	0.0004%	118	3,253	0.000%	-	-
Utility Labor	497,189,340	62.25%	18,678,406	515,867,746		970,839	26,813,011
Capital/Non Utility	301,490,889	37.75%	11,326,408	312,817,297		Ref 4.2	
Total Labor	798,680,229	100.00%	30,004,814	828,685,043			

Rocky Mountain Power
Idaho General Rate Case - December 2024
Remove Non-Recurring Entries

PAGE 4.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove reversal of prior period reserve	557	1	730,540	SG	5.4136%	39,549	4.3.1

Description of Adjustment:

This adjustment removes a reversal entry for an asset-under-construction reserve recorded in a prior period. This accounting reversal is not an entry expected to occur in the Test Period.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Remove Non-Recurring & Prior Period Entries

PAGE 4.3.1

FERC				
Account	Description	Amount	Alloc	REF
5570000	Remove reversal of prior period reserve	(730,540)	SG	4.3

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Outside Services Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Outside Services Expense	923	1	689	ID	Situs	689	4.4.1
Outside Services Expense	923	1	(11,341,874)	SO	5.3334%	(604,907)	4.4.1

Description of Adjustment:

In compliance with Idaho Order No. 32196, this adjustment normalizes outside services expense for the 12 months ended December 2023 to a 3-year average (December 2021, December 2022, December 2023).

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Outside Services Expense**

Page 4.4.1

Summary of Outside Services Expense by Year

Year	Factor	Total
12 Months Ended December 2021	CA	65,055
	ID	1,060
	OR	166,537
	SO	26,349,474
	UT	488,940
	WA	7,126
	WY	174,428
		<u>27,252,619</u>
12 Months Ended December 2022	CA	55,340
	ID	1,473
	OR	2,656,613
	SO	36,764,855
	UT	1,040,358
	WA	289
	WY	597,014
		<u>41,115,943</u>
12 Months Ended December 2023	CA	84,130
	ID	232
	OR	(936,230)
	SO	48,569,975
	UT	526,998
	WA	144
	WY	957,602
		<u>49,202,851</u>

Three-Year Average

Factor	Total
CA	68,175
ID	922
OR	628,973
SO	37,228,101
UT	685,432
WA	2,520
WY	576,348
	<u>39,190,471</u>

Adjustment from December 2023 Actuals

Factor	Total	
CA	(15,955)	
ID	689	Ref. 4.4
OR	1,565,203	
SO	(11,341,874)	Ref. 4.4
UT	158,434	
WA	2,376	
WY	(381,254)	
	<u>(10,012,380)</u>	

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Generation Overhaul Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	(2,248,616)	SG	5.4136%	(121,732)	4.5.1
Generation Overhaul Expense - Other	553	1	347,865	SG	5.4136%	18,832	4.5.1
			(1,900,751)			(102,900)	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2023 using a four-year average methodology. In this adjustment, overhaul expenses from January 2020 - December 2022 are restated in constant dollars to a December 2023 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2023 are subtracted from the four-year average which results in this adjustment.

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Generation Expense Normalization**

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant	
		Dollars	Constant Dollars
12 Months Ended Dec 2020	15,114,188	31.76%	19,914,896
12 Months Ended Dec 2021	23,365,541	21.15%	28,306,694
12 Months Ended Dec 2022	41,516,851	5.09%	43,630,085
12 Months Ended Dec 2023	33,615,380	0.00%	33,615,380
4 Year Average - Steam			31,366,764
12 Months Ended Dec 2023 Overhaul Expense - Steam			33,615,380 Ref. 4.5.2
Adjustment			(2,248,616) Ref. 4.5

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant	
		Dollars	Constant Dollars
12 Months Ended Dec 2020	10,195,000	29.56%	13,208,921
12 Months Ended Dec 2021	3,562,241	21.88%	4,341,652
12 Months Ended Dec 2022	7,498,226	5.99%	7,947,231
12 Months Ended Dec 2023	8,035,448	0.00%	8,035,448
4 Year Average			8,383,313
12 Months Ended Dec 2023 Overhaul Expense - Other			8,035,448 Ref. 4.5.2
Adjustment			347,865 Ref. 4.5

Total Adjustment

(1,900,751) Ref. 4.5

Rocky Mountain Power
Idaho General Rate Case - December 2024
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2020	Yr. Ended December 2021	Yr. Ended December 2022	Yr. Ended December 2023	
<u>Steam Production</u>					
Blundell	-	1,654,068	115,571	159,960	
Dave Johnston	359,914	4,664,223	4,263,380	5,997,044	
Gadsby	201,004	822,044	290,466	524,439	
Hunter	9,960,770	16,895	8,495,142	4,720,020	
Huntington	21,183	860	7,767,274	9,887,042	
Jim Bridger	304,569	8,319,155	10,563,621	9,695,947	
Naughton	259,116	5,186,923	5,566,018	32,159	
Wyodak	-	-	4,428,495	8,942	
Cholla	-	-	-	-	
Colstrip	2,113,000	1,582,111	26,883	-	
Craig	1,199,000	336,671	-	2,286,466	
Hayden	695,633	782,591	-	303,360	
Subtotal - Steam	15,114,188	23,365,541	41,516,851	33,615,380	Ref 4.5.1
Total Steam Production	15,114,188	23,365,541	41,516,851	33,615,380	
<u>Other Production</u>					
Hermiston	3,623,128	916,758	3,046,969	1,635,600	
Currant Creek	1,661,478	2,012,713	117,417	323,956	
Lake Side	4,776,310	393,645	480,058	5,839,071	
Gadsby Peakers	-	-	-	-	
Chehalis	134,084	239,125	3,853,782	236,821	
Total - Other Production	10,195,000	3,562,241	7,498,226	8,035,448	Ref 4.5.1
Grand Total	25,309,188	26,927,782	49,015,077	41,650,828	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Generation Expense Normalization

STEAM: Percentage Change to Dec 2023	<u>December 2020</u> 31.76%	<u>December 2021</u> 21.15%	<u>December 2022</u> 5.09%	<u>December 2023</u> 0.00%
OTHER: Percentage Change to Dec 2023	<u>December 2020</u> 29.56%	<u>December 2021</u> 21.88%	<u>December 2022</u> 5.99%	<u>December 2023</u> 0.00%

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Insurance Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust Injuries & Damages Expense to 3 yr. Avg.	925	1	(1,671,032,916)	SO	5.3334%	(89,122,788)	4.6.1
Adjust property damage expense to 3-year Avg.							
Property Insurance - Transmission	924	3	70,873	ID	Situs	70,873	4.6.2
Property Insurance - Idaho Distribution	924	3	-	ID	Situs	-	4.6.2
Property Insurance - Non-T&D	924	3	-	ID	Situs	-	4.6.2
Adjust Liability Insurance Premium	925	3	(70,920,522)	SO	5.3334%	(3,782,472)	4.6.3
Adjust Property Insurance Premium	924	3	(699,321)	SO	5.3334%	(37,298)	4.6.3
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	3	1,574,539,668	SO	5.3334%	83,976,422	4.6.1
Remove Injuries & Damages Reserve	2281	3	10,797,000	SO	5.3334%	575,847	4.6.1
Adjustment to Tax:							
Schedule M	SCHMDT	3	1,191,657,766	SO	5.3334%	63,555,817	
Deferred Income Tax expense	41010	3	292,988,128	SO	5.3334%	15,626,214	
Accumulated Deferred Income Tax Balance	190	3	(338,021,556)	SO	5.3334%	(18,028,025)	

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 method used in Docket No. PAC-E-21-07. Cash payments on significant events have been included in the self retention average but capped at \$10 million per fire event. The adjustment also recalculates the historical three-year average Idaho-allocated property damage amount using the most recent three-year time period. The property insurance premiums in the base period have been adjusted to those in the Company's most current renewal. The liability insurance premiums in the base period have been removed as the Company proposes to recover those in the separate tariff for the insurance mechanism.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Insurance Expense
Injuries and Damages 3 Year Average

	Jan-21 to Dec-21 Cash	Jan-22 to Dec-22 Cash	Jan-23 to Dec-23 Cash	Total Cash
Cash paid on claims	2,247,095	55,741,174	635,200,805	693,189,073
Remove amounts not requested		(53,160,341)	(630,723,477)	(683,883,819)
Net Paid	2,247,095	2,580,832	4,477,328	9,305,255
Third party insurance claim proceeds	-	35,000,000	-	35,000,000
Remove amounts not requested	-	(35,000,000)	-	(35,000,000)
Net reimbursement from commercial insurance	-	-	-	-
Self- Retention Amount per Event	-	10,000,000	32,113,241	42,113,241
Net Paid				51,418,496
Three-Year Average				17,139,499 Below
Adjustment Detail:				
<u>Included in Unadjusted Results</u>				
Net Accrued Expense				1,688,172,414
Three-Year Average - Cash Basis				17,139,499 Above
Regulatory Adjustment				(1,671,032,916)
				Ref 4.6

	YE Balance Dec-23
Injuries & Damages Reserve (FERC 2282)	(1,574,539,668)
Insurance Expense Reserve (FERC 2281)	(10,797,000)
Injuries & Damages Reserve	(1,585,336,668)

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Insurance Expense
 Property Damage**

	Actual Losses (after deductible)		
	System Transmission Losses	Idaho Distribution Losses	System Non- T&D Losses
<i>Deductible</i>	\$1,000,000	\$250,000	\$1,000,000
January - December 2021	-	-	-
January - December 2022	-	-	-
January - December 2023	3,927,450	-	-
Total	3,927,450	-	-
3 Year Average	1,309,150	-	-
Idaho Allocation Factor	SG	Situs	SG
Idaho Allocation %	5.414%	100%	5.414%
December 2023 - Idaho Allocated 3 Year Average	70,873	-	-
Base Period December 2023 Amount	-	-	-
Adjustment	70,873	-	-
	Ref. 4.6	Ref. 4.6	Ref. 4.6

Rocky Mountain Power
Idaho General Rate Case - December 2024
Insurance Expense
Adjust Base Period Property Insurance Premium to CY 2023/2024 Level
Remove Base Period Liability Insurance Premiums

	Premium Renewal <u>2023/2024</u>	Included in Results 12 Months Ended <u>Dec-23</u>	<u>Adjustment</u>	
Property Insurance Premium	5,521,349	6,220,669	(699,321)	Ref 4.6
Excess Liability Insurance Premium		70,920,522	(70,920,522)	Ref 4.6

**Rocky Mountain Power
Idaho General Rate Case - December 2024
Uncollectible Expense**

PAGE 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	3	98,305	ID	Situs	98,305	4.7.1
Regulatory Commission Exp	928	3	(52,347)	ID	Situs	(52,347)	4.7.1

Description of Adjustment:

This adjusts the uncollectible expense to a three year average as ordered by the Commission in the Idaho General Rate Case No. PAC-E-10-07.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Revenue Sensitive Items & Uncollectible Expense

Page 4.7.1

12 Months Ended	ID FERC Account 904	General Business Revenues	Uncollectible Accounts %
Dec-21	959,315	294,310,009	0.326%
Dec-22	312,436	315,325,139	0.099%
Dec-23	508,012	308,428,655	0.165%
3 Year Historical Average			0.197%

Description	Amount	Reference
General Business Revenues	308,428,655	
Average Uncollectible Rate	0.197%	
Uncollectible Expense using average rate	606,316	
12 ME December 2023 Uncollectible Expense	508,012	
Adjustment to Reflect 3 Yr. Average	98,305	Ref 4.7
General Business Revenues	308,428,655	
Adjusted General Business Revenues	282,255,157	
Adjustments	(26,173,498)	
PUC Fees %	0.2000%	
PUC Fees Expense	(52,347)	Ref 4.7

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Memberships and Subscriptions

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Total Memberships and Subscriptions							
Various	930	1	(2,215,592)	SO	5.3334%	(118,166)	4.8.1
Total			<u>(2,215,592)</u>			<u>(118,166)</u>	
Add Back 75% of National & Regional Memberships							
Various	930	1	14,073	ID	Situs	14,073	4.8.1
Various	930	1	1,417,199	SO	5.3334%	75,585	4.8.1
Total			<u>1,431,272</u>			<u>89,658</u>	

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in Order No. 29505. Per the Order, 75 percent of the amounts paid for national and regional trade organizations are included in regulated results.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Memberships and Subscriptions

Account Factor		Description	Amount		
Remove Total Memberships and Subscriptions in Account 930.2					
930.2	SO	Included in Unadjusted Results		(2,215,592)	Ref 4.8
930.2	IDU	Included in Unadjusted Results		-	Ref 4.8
				<u>(2,215,592)</u>	
Allowed National and Regional Trade Memberships at 75%					
			ID	SO	Total
930.2	SO	American Clean Power	-	326,563	326,563
930.2	SO	American Council on Renewable Energy	-	37,739	37,739
930.2	SO	Associated Taxpayers of Idaho	600	-	600
930.2	SO	Association of Edison Illuminating Companies	-	9,022	9,022
930.2	SO	Association of Idaho Cities	3,250	-	3,250
930.2	SO	Blue Mountain Heritage Society	-	1,000	1,000
930.2	SO	Center for Climate and Energy Solutions	-	10,161	10,161
930.2	SO	Clean Power	-	5,443	5,443
930.2	SO	Council on State Taxation	-	1,282	1,282
930.2	SO	Edison Electric Institute	-	1,120,633	1,120,633
930.2	SO	Energy Systems Integration Group	-	2,850	2,850
930.2	SO	Four County Alliance of Southeast Idaho	2,500	-	2,500
930.2	SO	Idaho Association of Counties	1,000	-	1,000
930.2	SO	Idaho Economic Development Association	3,750	-	3,750
930.2	SO	Intermountain Electrical Association	-	9,500	9,500
930.2	SO	National Joint Utilities	-	11,750	11,750
930.2	SO	North American Transmission Forum	-	108,004	108,004
930.2	SO	Northwest Public Power Association	-	1,625	1,625
930.2	SO	Pacific Northwest Utilities Conference Committee	-	42,985	42,985
930.2	SO	Regional Economic Development of Eastern Idaho	2,000	-	2,000
930.2	SO	Renewable Energy Wildlife Institue	-	19,000	19,000
930.2	SO	Rexburg Chamber of Commerce	973	-	973
930.2	SO	Rocky Mountain Electrical League	-	22,500	22,500
930.2	SO	The National Hydropower Association, Inc.	-	43,564	43,564
930.2	SO	UMS GROUP INC	-	51,008	51,008
930.2	SO	Utility Economic Development Association, Inc.	-	500	500
930.2	SO	Western Energy Institute	-	14,220	14,220
930.2	SO	Western LAMPAC	-	4,100	4,100
930.2	SO	Western Power Trading Forum	-	43,801	43,801
930.2	SO	Women's Energy Network	-	2,100	2,100
930.2	SO	Wyoming Taxpayers Association	-	250	250
		Grand Total	14,073	1,889,599	1,903,672
			100%	75%	
		Allowed Memberships and Subscriptions	14,073	1,417,199	1,431,272
			Ref 4.8	Ref 4.8	Ref 4.8

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Pension Non-service Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension Non-Service Expense	926	3	7,652,665	SO	5.3334%	408,147	4.9.1
Post-Retirement Non-Service Exp.	926	3	646,341	SO	5.3334%	34,472	4.9.1
SERP Non-Service Expense	926	3	(2,796,797)	SO	5.3334%	(149,164)	4.9.1
			<u>5,502,209</u>			<u>293,455</u>	

Description of Adjustment:

Pursuant to Idaho Commission Order No. 32196, this adjustment removes the 2023 accrual basis pension expense for the PacifiCorp Retirement Plan (PRP) and replaces it with a 3-year average. Also, this adjustment walks forward the Post-Retirement Welfare Plan (PRW) non-service expense to the 2023 forecast and removes the Supplemental Executive Retirement Plan (SERP) non-service expense.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Pension Related Non-Service Expense

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

Description	GL 554012	GL 554022	GL 554032	Total Forecast	FERC Acct	Factor
	Pension Non-Service	Post-Retirement Non-	SERP Non-Service			
	Expense	Service Expense	Expense			
	Forecasted	Forecasted	Forecasted			
	Twelve Months Ending	Twelve Months Ending	Twelve Months Ending			
	December 2024	December 2024	December 2024			
Jan-2024	-	(381,809)	-	(381,809)	926	SO
Feb-2024	-	(381,809)	-	(381,809)	926	SO
Mar-2024	-	(381,809)	-	(381,809)	926	SO
Apr-2024	-	(381,809)	-	(381,809)	926	SO
May-2024	-	(381,809)	-	(381,809)	926	SO
Jun-2024	-	(381,809)	-	(381,809)	926	SO
Jul-2024	-	(381,809)	-	(381,809)	926	SO
Aug-2024	-	(381,809)	-	(381,809)	926	SO
Sep-2024	-	(381,809)	-	(381,809)	926	SO
Oct-2024	-	(381,809)	-	(381,809)	926	SO
Nov-2024	-	(381,809)	-	(381,809)	926	SO
Dec-2024	-	(381,809)	-	(381,809)	926	SO
Total Forecasted	-	(4,581,713)	-	(4,581,713)		
Total Incremental Change	7,652,665	646,341	(2,796,797)	5,502,209		
	Ref 4.9	Ref 4.9	Ref 4.9	Ref 4.9		

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Incremental O&M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
<u>Remove Base Period Expenses</u>							
Distribution O&M Expense	580	1	(1,410,062)	ID	Situs	(1,410,062)	4.10.1
<u>Add Test Period Expenses</u>							
Distribution O&M Expense	580	3	1,970,000	ID	Situs	1,970,000	4.10.1
Distribution O&M Expense	593	3	691,776	ID	Situs	691,776	4.10.1

Description of Adjustment:

This adjustment increases the level of operations and maintenance expense for Wildland Fire mitigation efforts and Distribution corrective maintenance to the pro forma 12 ME December 2024 amount.

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Incremental O&M**

<u>Expenses</u>	<u>Allocation</u>	<u>12 ME December 2023 Total Company</u>	<u>12 ME December 2024 Total Company</u>	
December 2023 Actuals	ID	1,410,062		
Distribution				
Risk Modeling & Drivers	ID		650,000	
Situational Awareness	ID		220,000	
Field Operations & Work Practices	ID		880,000	
PSPS Program	ID		50,000	
WMP Engagement & Plan Development	ID		170,000	
Total		<u>1,410,062</u>	<u>1,970,000</u>	Ref. 4.10
Incremental Distribution Corrective Maintenance	ID		691,776	Ref. 4.10
Distribution O&M		<u>1,410,062</u>	<u>2,661,776</u>	Ref. 4.10

5. NET POWER COST ADJUSTMENTS

IDAHO 2020 PROTOCOL
 Net Power Cost Adjustments (Tab 5)
 TOTAL

	5.1	5.2	0	0	0	0
		BOSR,WRAP Fees & COSR Fees				
Total Normalized	Net Power Costs	Materials	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	4,644,003	4,644,003	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	4,644,003	4,644,003	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	7,060,847	7,060,847	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(10,775,945)	(10,774,719)	(1,225)	-	-	-
13 Transmission	1,496,052	1,496,052	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(2,219,045)	(2,217,820)	(1,225)	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,375,808	1,375,562	246	-	-	-
24 State	311,582	311,527	56	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(531,655)	(530,731)	(924)	-	-	-
29						
30 Operating Rev For Return:	5,175,658	5,174,734	924	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.168%	1.168%	0.000%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,863,048	6,861,823	1,225	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	6,863,048	6,861,823	1,225	-	-	-
73						
74 State Income Taxes	311,582	311,527	56	-	-	-
75						
76 Taxable Income	6,551,466	6,550,296	1,170	-	-	-
77						
78 Federal Income Taxes	1,375,808	1,375,562	246	-	-	-

**Rocky Mountain Power
Idaho General Rate Case - December 2024
Net Power Cost Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>2020 P Factor</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	5.4136%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	5.4136%	-	5.1.1
Post-Merger Firm	447NPC	3	85,214,592	SG	5.4136%	4,613,208	5.1.1
Non-Firm	447NPC	3	521,838	SE	5.9012%	30,795	5.1.1
Total Sales for Resale			<u>85,736,429</u>			<u>4,644,003</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	29,040,338	SG	5.4136%	1,572,138	5.1.1
Existing Firm Demand UPL	555NPC	3	258,996	SG	5.4136%	14,021	5.1.1
Existing Firm Energy	555NPC	3	67,871,786	SE	5.9012%	4,005,273	5.1.1
Post-merger Firm	555NPC	3	(280,321,942)	SG	5.4136%	(15,175,610)	5.1.1
Post-merger Firm - Situs	555NPC	3	(15,332,109)	UT	Situs	-	5.1.1
Secondary Purchases	555NPC	3	28,140,861	SE	5.9012%	1,660,658	5.1.1
Seasonal Contracts	555NPC	3	-	SG	5.4136%	-	5.1.1
Other Generation	555NPC	3	-	SG	5.4136%	-	5.1.1
Total Purchased Power Adjustments:			<u>(170,342,070)</u>			<u>(7,923,520)</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	18,876,347	SG	5.4136%	1,021,897	5.1.1
Existing Firm UPL	565NPC	3	-	SG	5.4136%	-	5.1.1
Post-merger Firm	565NPC	3	20,207,792	SG	5.4136%	1,093,976	5.1.1
Non-Firm	565NPC	3	(10,503,237)	SE	5.9012%	(619,821)	5.1.1
Total Wheeling Expense Adjustments:			<u>28,580,902</u>			<u>1,496,052</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	(60,594)	ID	Situs	(60,594)	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	(153,539)	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	120,184,502	SE	5.9012%	7,092,369	5.1.1
Fuel Consumed - Gas	501NPC	3	5,738,857	SE	5.9012%	338,663	5.1.1
Steam from Other Sources	503NPC	3	(5,246,208)	SE	5.9012%	(309,591)	5.1.1
Natural Gas Consumed	547NPC	3	(39,952,633)	SE	5.9012%	(2,357,698)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	14,544,032	SE	5.9012%	858,277	5.1.1
Cholla / APS Exchange	501NPC	3	-	SE	5.9012%	-	5.1.1
Total Fuel Expense Adjustments:			<u>95,054,416</u>			<u>5,561,426</u>	
Total Power Cost Adjustment			<u>(132,443,181)</u>			<u>(5,510,044)</u>	
Post-merger Firm Type 1	555NPC	1	(49,607,394)	SG	5.4136%	(2,685,564)	5.1.1
Reasonable Energy Price for QF's:							
System assignment to Situs	555NPC	3	(2,467,021)	SG	5.4136%	(133,556)	5.1.4
Situs assignment to California	555NPC	3	-	CA	Situs	-	5.1.4
Situs assignment to Oregon	555NPC	3	341,099	OR	Situs	-	5.1.4
Situs assignment to Washington	555NPC	3	-	WA	Situs	-	5.1.4
Situs assignment to Idaho	555NPC	3	1,467,341	ID	Situs	1,467,341	5.1.4
Situs assignment to Utah	555NPC	3	72,860	UT	Situs	-	5.1.4
Situs assignment to Wyoming	555NPC	3	585,721	WY	Situs	-	5.1.4
			<u>-</u>			<u>1,333,785</u>	

Description of Adjustment:

This 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, and normal hydro and temperature conditions for the 12 month period ending December 2025. The Aurora study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2023.

Rocky Mountain Power
Idaho General Rate Case - December 2024
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 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2020P Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	176,728,203	-	176,728,203	-	176,728,203	261,942,794	85,214,592	SG
Non-firm Sales		447.5	(521,838)	(521,838)	-	(521,838)	-	521,838	SE
Transmission Services		447.9	70,083	(70,083)	-	-	-	-	S
On-system Wholesale Sales		447.1	15,938,082	(15,938,082)	-	-	-	-	S
Total Revenue Adjustments		192,214,530	(16,008,165)	176,206,365	-	176,206,365	261,942,794	85,736,429	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	29,040,338	29,040,338	SG
Existing Firm Demand UPL		555.68	-	-	-	-	258,996	258,996	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	67,871,786	67,871,786	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	1,463,659,200	-	1,463,659,200	-	1,463,659,200	1,133,729,864	(329,929,336)	SG
Post-merger Firm - Situs		555.27	15,332,109	15,332,109	-	15,332,109	-	(15,332,109)	Situs
Secondary Purchases		555.7, 555.25	(28,140,861)	(28,140,861)	-	(28,140,861)	-	28,140,861	SE
NPC Deferral Mechanism		555.57	(521,199,290)	521,199,290	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases		555.22, 555.23, 555.24	8,193,990	(8,193,990)	-	-	-	-	OTHER
BPA Regional Adjustments		555.11, 555.12, 555.133	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(49,607,394)	(49,607,394)	-	49,607,394	SG
Total Purchased Power Adjustment		937,845,148	513,005,299	1,450,850,448	(49,607,394)	1,401,243,054	1,230,900,984	(170,342,070)	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	18,876,347	18,876,347	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,364,479	-	140,364,479	-	140,364,479	160,572,270	20,207,792	SG
Non-firm		565.25	24,777,425	24,777,425	-	24,777,425	14,274,189	(10,503,237)	SE
Total Wheeling Expense Adjustment		165,141,904	-	165,141,904	-	165,141,904	193,722,805	28,580,902	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	60,594	-	60,594	-	-	(60,594)	ID
Fuel - Overburden Amortization - Wyoming		501.12	153,539	-	153,539	-	-	(153,539)	WY
Fuel Consumed - Coal		501.1	557,049,644	-	557,049,644	-	677,234,146	120,184,502	SE
Fuel Consumed - Gas		501.35	70,132,675	-	70,132,675	-	75,871,532	5,738,857	SE
Steam From Other Sources		503	10,794,276	-	10,794,276	-	5,548,069	(5,246,208)	SE
Natural Gas Consumed		547.1	485,922,245	-	485,922,245	-	445,969,612	(39,952,633)	SE
Simple Cycle Combustion Turbines		547.1	583,133	-	583,133	-	15,127,165	14,544,032	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	684,025	(684,025)	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	21,133,674	(21,133,674)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	0	-	-	-	-	-	SE
Total Fuel Expense		1,146,513,805	(21,817,699)	1,124,696,106	-	1,124,696,106	1,219,750,523	95,054,416	
Net Power Cost		2,057,286,327	507,195,766	2,564,482,093	(49,607,394)	2,514,874,700	2,382,431,518	(132,443,181)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Net Power Cost Adjustment**

**Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)**

Period Ending
 Dec-25

	Merged 1/2025 - 12/2025	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	261,942,794	-	-	-	261,942,794
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	261,942,794	-	-	-	261,942,794
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	96,801,125	29,040,338	67,760,788	-	-
Misc/Pacific	-	-	-	-	-
Q.F. Contracts/PPL	130,776,554	-	-	-	130,776,554
Small Purchases west	-	-	-	-	-
Pacific Sub Total	227,577,679	29,040,338	67,760,788	-	130,776,554
Gemstate	-	-	-	-	-
GSLM	-	-	-	-	-
QF by State UPL	178,838,068	258,996	110,998	-	178,468,073
IPP Layoff	-	-	-	-	-
Small Purchases east	-	-	-	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	178,838,068	258,996	110,998	-	178,468,073
Appaloosa 1A Solar	10,292,182	-	-	-	10,292,182
Appaloosa 1B Solar	6,861,455	-	-	-	6,861,455
Castle Solar UoU	-	-	-	-	-
Castle Solar IHC	-	-	-	-	-
Cedar Springs Wind	11,723,272	-	-	-	11,723,272
Cedar Springs Wind III	8,908,094	-	-	-	8,908,094
Cedar Springs Wind IV	35,181,067	-	-	-	35,181,067
Combine Hills Wind	-	-	-	-	-
Cove Mountain Solar	3,802,638	-	-	-	3,802,638
Cove Mountain Solar II	9,387,257	-	-	-	9,387,257
Deseret Purchase	-	-	-	-	-
Eagle Mountain - UAMPS/UMPA	-	-	-	-	-
Elektron Solar 20yr	-	-	-	-	-
Elektron Solar 25yr	-	-	-	-	-
Graphite Solar	6,197,453	-	-	-	6,197,453
Hermiston Purchase	-	-	-	-	-
Horseshoe Solar	6,072,682	-	-	-	6,072,682
Hunter Solar	6,980,641	-	-	-	6,980,641
Hurricane Purchase	-	-	-	-	-
MagCorp Buythrough	-	-	-	-	-
MagCorp Reserves	-	-	-	-	-
Milican Solar	2,973,753	-	-	-	2,973,753
Milford Solar	6,870,872	-	-	-	6,870,872
Nucor	7,129,800	-	-	-	7,129,800
Old Mill Solar	-	-	-	-	-
Monsanto Reserves	20,600,000	-	-	-	20,600,000
Pavant III Solar	-	-	-	-	-
PGE Cove	164,065	-	-	-	164,065
Prineville Solar	1,981,228	-	-	-	1,981,228
Rocket Solar	6,473,420	-	-	-	6,473,420
Sigurd Solar	5,858,273	-	-	-	5,858,273
Soda Lake Geothermal	-	-	-	-	-
Three Buttes Wind	20,425,527	-	-	-	20,425,527
Top of the World Wind	36,016,304	-	-	-	36,016,304
Wolverine Creek Wind	10,564,645	-	-	-	10,564,645
Faraday B Solar	7,312,704	-	-	-	7,312,704
Hornshadow I Solar	4,732,093	-	-	-	4,732,093
Hornshadow II Solar	9,470,203	-	-	-	9,470,203
Green River Energy Center	-	-	-	-	-
Anticline Wind	17,940,049	-	-	-	17,940,049
Boswell Springs Wind	33,509,492	-	-	-	33,509,492
Two River Wind LLC	-	-	-	-	-
Cedar Creek	20,742,033	-	-	-	20,742,033
UT Schedule Adjustment	(41,924,762)	-	0	-	(41,924,762)
OR Schedule 126 CSP	-	-	0	-	-
Rush lake_BESS	-	-	0	-	-
Fremont Solar_BESS	-	-	0	-	-
Green River Energy Center_BESS	-	-	0	-	-
Umpqua Storage Placeholder	0	-	0	-	0
Total Short Term Firm Purchases & Total	548,238,797	0	0	0	548,238,797

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Net Power Cost Adjustment**

**Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)**

Period Ending
 Dec-25

	Merged 1/2025 - 12/2025	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
New Firm Sub Total	824,485,238	-	-	-	824,485,238
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	1,230,900,984	29,299,334	67,871,786	-	1,133,729,864
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	18,876,347	18,876,347	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	160,572,270	-	-	-	160,572,270
Nonfirm Wheeling	14,274,189	-	-	14,274,189	-
TOTAL WHEELING & U. OF F. EXPENSE	193,722,805	18,876,347	-	14,274,189	160,572,270
THERMAL FUEL BURN EXPENSE					
Colstrip	20,409,661	-	-	20,409,661	-
Craig	20,301,172	-	-	20,301,172	-
Dave Johnston	52,461,316	-	-	52,461,316	-
Hayden	10,300,354	-	-	10,300,354	-
Hunter	239,968,968	-	-	239,968,968	-
Huntington	172,065,535	-	-	172,065,535	-
Jim Bridger	106,868,456	-	-	106,868,456	-
Naughton	33,496,936	-	-	33,496,936	-
Wyodak	21,361,749	-	-	21,361,749	-
Chehalis	87,932,300	-	-	87,932,300	-
Currant Creek	55,178,984	-	-	55,178,984	-
Gadsby	24,023,980	-	-	24,023,980	-
Gadsby CT	15,127,165	-	-	15,127,165	-
Hermiston	33,946,374	-	-	33,946,374	-
Jim Bridger - Gas	75,876,545	-	-	75,876,545	-
Lake Side 1	90,958,233	-	-	90,958,233	-
Lake Side 2	86,522,692	-	-	86,522,692	-
Naughton - Gas	15,554,484	-	-	15,554,484	-
Gas Physical	(2,287,887)	-	-	(2,287,887)	-
Gas Swaps	8,201,542	-	-	8,201,542	-
Clay Basin Gas Storage	(1,574,818)	-	-	(1,574,818)	-
Pipeline Reservation Fees	47,508,715	-	-	47,508,715	-
TOTAL FUEL BURN EXPENSE	1,214,202,454	-	-	1,214,202,454	-
OTHER GENERATION EXPENSE					
Blundell	5,548,069	-	-	5,548,069	-
TOTAL OTHER GEN. EXPENSE	5,548,069	-	-	5,548,069	-
NET POWER COST	2,382,431,518	48,175,680	67,871,786	1,234,024,711	1,032,359,340

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Net Power Cost Adjustment

Prior to state Allocation	Post Allocation					
	CA	OR	WA	ID	UT	WY
Total Company (2,467,021)	0	341,099	0	1,467,341	72,860	585,721

REP Adjustments

		<u>1/1/2025</u>	<u>2/1/2025</u>	<u>3/1/2025</u>	<u>4/1/2025</u>	<u>5/1/2025</u>	<u>6/1/2025</u>	<u>7/1/2025</u>	<u>8/1/2025</u>	<u>9/1/2025</u>	<u>10/1/2025</u>	<u>11/1/2025</u>	<u>12/1/2025</u>	<u>Total</u>
WY	J Bar 9 Ranch	(\$17)	\$0	\$19	\$8	\$11	(\$35)	\$7	\$4	\$11	\$66	\$0	\$0	\$75
WY	BLM-Rawlins Wind	\$33,901	\$35,422	\$31,782	\$60,762	\$63,560	\$55,486	\$51,487	\$44,900	\$29,629	\$59,791	\$57,672	\$61,255	\$585,646
ID	CDM Hydro- Felt	\$33,901	\$35,422	\$31,782	\$60,762	\$63,560	\$55,486	\$51,487	\$44,900	\$29,629	\$59,791	\$57,672	\$61,255	\$585,646
ID	Bell Mtn (JakeAmy)	\$2,405	\$2,749	\$2,458	\$3,294	\$4,845	\$2,716	\$1,182	(\$587)	\$5,400	\$2,064	\$4,662	\$5,500	\$36,688
ID	Nicholson Sunnybar Ranch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OR	Loyd Fery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA	Yakima Tieton (Cowiche)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA	Yakima Tieton (Orchards)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ID	Commercial Energy Mgmt.	\$1,957	\$4,206	\$5,997	\$5,354	\$2,724	\$2,495	\$1,447	\$3,879	\$8,085	\$7,736	\$4,652	\$5,927	\$54,458
ID	Georgetown Irrigation	\$6,653	\$6,846	\$7,015	\$7,455	\$6,656	(\$3,664)	(\$8,673)	(\$11,040)	(\$1,009)	\$9,329	\$8,756	\$11,496	\$39,821
ID	Mink Creek Hydro	(\$6,622)	(\$7,403)	(\$8,588)	\$8,432	\$50,577	\$60,317	\$42,325	\$25,218	\$9,494	\$12,347	\$2,608	\$621	\$189,326
ID	Dry Creek	(\$3,692)	(\$5,766)	(\$8,305)	\$472	\$30,430	\$68,911	\$65,000	\$24,690	\$8,350	\$18,303	\$10,471	\$8,931	\$217,794
OR	Middle Fork Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ID	Birch Crk Hydro/ Birch	\$2,977	\$17,311	\$36,508	\$33,053	\$31,068	\$30,939	\$30,731	\$27,621	\$18,390	\$46,620	\$39,977	\$24,483	\$339,677
ID	OJ Power Company	\$418	\$56	\$221	\$3,247	(\$1,106)	\$1,101	(\$125)	(\$2,049)	(\$640)	\$932	\$965	\$910	\$3,931
CA	Hayward Paul Luckey	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WY	Exxon Mobile (Shute)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OR	Three Sisters Irrigation Dist.	\$0	(\$2,875)	\$746	\$4,615	\$2,685	\$2,590	(\$5,763)	\$807	\$2,703	\$3,073	\$2,629	(\$262)	\$10,949
OR	Galesville Dam	(\$1,833)	(\$314)	\$5,422	\$11,501	\$9,138	\$7,995	(\$5,339)	(\$10,811)	(\$6,005)	\$1,861	(\$3,489)	(\$3,052)	\$5,074
OR	Lacomb Irrigation Dist.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UT	Kennecott (Refinery)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UT	Kennecott (Smelter)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OR	Skysol Solar	\$109,039	\$49,370	\$107,263	\$102,799	\$97,471	\$286,729	(\$111,764)	(\$298,235)	(\$263,173)	\$88,661	\$75,747	\$81,170	\$325,076
UT	Tesoro	\$11,482	\$13,584	\$12,351	\$4,793	\$1,636	\$1,621	\$58	\$1,461	\$4,834	\$3,205	\$6,129	\$11,706	\$72,860

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 BOSR, WRAP Fees & COSR Fees Materials**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
BOSR Fee	557	3	0	SG	5.4136%	-	5.2.1
WRAP Fee	557	3	(82,820)	SG	5.4136%	(4,484)	5.2.1
COSR Materials	557	3	60,186	SG	5.4136%	3,258	5.2.1
			<u>(22,634)</u>			<u>(1,225)</u>	

Description of Adjustment:

This adjustment adds three fees to O&M costs. The first cost (No adjustment needed) is for EIM Board of State Regulators (BOSR). The primary function of the BOSR is to provide a forum for state regulators to learn about the Western Energy Imbalance Market (EIM), EIM Governing Body and related ISO developments that may be relevant to their jurisdictional responsibilities. Secondly, given the recent trend in decommissioning coal plants and increasing renewable integration, the Resource Adequacy group is working to coordinate activities related to a comprehensive review of resource adequacy in the NWPP region, through the development and implementation of a Western Resource Adequacy Program (WRAP). The third fee is regarding the COSR (Committee of State Regulators) Material Fees which are related to the implementation of the WRAP Program.

Rocky Mountain Power
Idaho General Rate Case - December 2024
BOSR, WRAP Fees & COSR Fees Materials

Incremental O&M	12 ME December 2023	Forecasted December 2024	Adjustment	
EIM Board of State Regulators (BOSR)	\$ 87,654	\$ 87,654	\$ -	
Western Resource Adequacy Program (WRAP)	\$ 1,437,178	\$ 1,354,358	\$ (82,820)	
COSR Materials	\$ -	\$ 60,186	\$ 60,186	
	\$ 1,524,832	\$ 1,502,198	\$ (22,634)	Ref 5.2

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

IDAHO 2020 PROTOCOL
Depreciation & Amortization (Tab 6)
TOTAL

	6.1	6.2	6.3	6.4	0	0
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Hydro Decommissioning	Decommissioning Cost	0	0
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	4,326,553	4,326,553	-	-	-	-
21 Amortization	2,492,210	121,575	-	2,370,635	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,452,854)	(891,698)	-	(4,863)	(556,292)	-
24 State	(329,031)	(201,945)	-	(1,101)	(125,985)	-
25 Deferred Income Taxes	105,383	-	-	5,965	99,418	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,142,261	3,354,484	-	1,787,777	-	-
29						
30 Operating Rev For Return:	(5,142,261)	(3,354,484)	-	(1,787,777)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(152,745)	-	-	(152,745)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(152,745)	-	-	(152,745)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(4,038,264)	-	(4,062,524)	24,260	-	-
48 Accum Prov For Amort	(111,116)	-	(111,116)	-	-	-
49 Accum Def Income Tax	744,542	-	-	62,263	682,280	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,217,890)	-	-	-	(2,217,890)	-
54						
55 Total Deductions:	(5,622,728)	-	(4,173,641)	86,523	(1,535,610)	-
56						
57 Total Rate Base:	(5,775,473)	-	(4,173,641)	86,523	(1,688,355)	-
58						
59						
60 Estimated ROE impact	-1.185%	-0.757%	-0.013%	0.000%	-0.409%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(6,818,762)	(4,448,128)	-	(2,370,635)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(24,260)	-	-	(24,260)	-	-
71 Schedule "M" Deductions	404,359	-	-	-	404,359	-
72 Income Before Tax	(7,247,381)	(4,448,128)	-	(24,260)	(2,774,994)	-
73						
74 State Income Taxes	(329,031)	(201,945)	-	(1,101)	(125,985)	-
75						
76 Taxable Income	(6,918,350)	(4,246,183)	-	(23,158)	(2,649,009)	-
77						
78 Federal Income Taxes	(1,452,854)	(891,698)	-	(4,863)	(556,292)	-

**Rocky Mountain Power
Idaho General Rate Case - December 2024
Depreciation & Amortization Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	2	1,259,250	SG	5.4136%	68,171	
Steam Production	403SP	2	-	SG	5.4136%	-	
Hydro Production	403HP	2	-	SG-P	5.4136%	-	
Hydro Production	403HP	2	-	SG-U	5.4136%	-	
Hydro Production	403HP	2	-	SG-P	5.4136%	-	
Other Production	403OP	2	772,570	SG	5.4136%	41,824	
Other Production	403OP	2	1,581,247	SG-W	5.4136%	85,603	
Transmission	403TP	2	783,320	SG	5.4136%	42,406	
Distribution - California	403364	2	-	CA	Situs	-	
Distribution - Oregon	403364	2	-	OR	Situs	-	
Distribution - Washington	403364	2	-	WA	Situs	-	
Distribution - Utah	403364	2	-	UT	Situs	-	
Distribution - Idaho	403364	2	-	ID	Situs	-	
Distribution - Wyoming	403364	2	-	WY	Situs	-	
Distribution - Wyoming	403364	2	-	WY	Situs	-	
General Plant - California	403GP	2	-	CA	Situs	-	
General Plant - Oregon	403GP	2	-	OR	Situs	-	
General Plant - Washington	403GP	2	-	WA	Situs	-	
General Plant - Utah	403GP	2	-	UT	Situs	-	
General Plant - Idaho	403GP	2	-	ID	Situs	-	
General Plant - Wyoming	403GP	2	-	WY	Situs	-	
General Plant	403GP	2	484,433	SO	5.3334%	25,837	
General Plant	403GP	2	3,463	SG	5.4136%	187	
General Plant	403GP	2	-	SE	5.9012%	-	
General Plant	403GP	2	-	WY	Situs	-	
Intangible Plant	404IP	2	196,093	SO	5.3334%	10,458	
Intangible Plant	404IP	2	-	SG	5.4136%	-	
Intangible Plant	404IP	2	-	UT	Situs	-	
Intangible Plant	404IP	2	-	WY	Situs	-	
Intangible Plant	404IP	2	-	OR	Situs	-	
Intangible Plant	404IP	2	-	CN	4.2894%	-	
Total			<u>5,080,376</u>			<u>274,487</u>	6.1.1
Steam Production	403SP	3	1,837,059	SG	5.4136%	99,452	
Steam Production	403SP	3	-	SG	5.4136%	-	
Hydro Production	403HP	3	1,927,136	SG-P	5.4136%	104,328	
Hydro Production	403HP	3	391,753	SG-U	5.4136%	21,208	
Hydro Production	403HP	3	-	SG-P	5.4136%	-	
Other Production	403OP	3	-	SG	5.4136%	-	
Other Production	403OP	3	21,223,007	SG-W	5.4136%	1,148,936	
Transmission	403TP	3	48,385,734	SG	5.4136%	2,619,428	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	-	OR	Situs	-	
Distribution - Washington	403364	3	-	WA	Situs	-	
Distribution - Utah	403364	3	-	UT	Situs	-	
Distribution - Idaho	403364	3	-	ID	Situs	-	
Distribution - Wyoming	403364	3	-	WY	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	-	OR	Situs	-	
General Plant - Washington	403GP	3	-	WA	Situs	-	
General Plant - Utah	403GP	3	-	UT	Situs	-	
General Plant - Idaho	403GP	3	-	ID	Situs	-	
General Plant - Wyoming	403GP	3	-	WY	Situs	-	
General Plant	403GP	3	1,296,967	SO	5.3334%	69,172	
General Plant	403GP	3	-	SG	5.4136%	-	
Mining Plant	403MP	3	-	SE	5.9012%	-	
Intangible Plant	404IP	3	2,083,407	SO	5.3334%	111,116	
Intangible Plant	404IP	3	-	SE	5.9012%	-	
Intangible Plant	404IP	3	-	SG	5.4136%	-	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	5.4136%	-	
Total			<u>77,145,062</u>			<u>4,173,641</u>	6.1.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.5.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan23 to Dec23 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Depreciation Rate	Jan24 to Dec24 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:											
Various	312	403SP	SG	5.313%	47,400,178	6	1,259,250	5.313%	34,574,910	12	1,837,059
Total Steam Plant					47,400,178		1,259,250		34,574,910		1,837,059
Hydro Production Plant:											
Various	332	403HP	SG-P	2.766%	-	6	-	2.766%	69,675,173	12	1,927,136
Various	332	403HP	SG-U	4.638%	-	6	-	4.638%	8,446,875	12	391,753
Total Hydro Plant					-		-		78,122,048		2,318,889
Other Production Plant:											
Various	343	403OP	SG	3.506%	44,073,097	6	772,570	3.506%	-	12	-
Various Wind Generation	343	403OP	SG-W	4.188%	75,510,427	6	1,581,247	4.188%	506,738,881	12	21,223,007
Total Other Plant					119,583,524		2,353,817		506,738,881		21,223,007
Transmission Plant:											
Various	355	403TP	SG	1.727%	90,734,484	6	783,320	1.727%	2,802,336,966	12	48,385,734
Total Transmission Plant					90,734,484		783,320		2,802,336,966		48,385,734
Distribution Plant:											
Idaho	364	403364	ID	2.543%	-	6	-	2.543%	-	12	-
Total Distribution Plant					-		-		-		-
General Plant:											
General	397	403GP	SO	5.735%	16,894,821	6	484,433	5.735%	22,616,152	12	1,296,967
General	397	403GP	SG	3.377%	205,084	6	3,463	3.377%	-	12	-
Total General Plant					17,099,905		487,896		22,616,152		1,296,967
Mining Plant:											
Coal Mine	399	403MP	SE	0.000%	-	6	-	0.000%	-	12	-
					-		-		-		-
Intangible Plant:											
General	303	404IP	SO	6.883%	5,697,879	6	196,093	6.883%	30,268,789	12	2,083,407
Total Intangible Plant					5,697,879		196,093		30,268,789		2,083,407
Total Depreciation and Amortization					280,515,970		5,080,376		3,474,657,746		77,145,062
					Ref. 8.5.2				Ref. 8.5.2		
Total Depreciation and Amortization without Mining							5,080,376				77,145,062
							Ref. 6.1				Ref. 6.1

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Depreciation & Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Steam Production	108SP	3	(1,837,059)	SG	5.4136%	(99,452)	
Steam Production	108SP	3	-	SG	5.4136%	-	
Hydro Production	108HP	3	(1,927,136)	SG-P	5.4136%	(104,328)	
Hydro Production	108HP	3	(391,753)	SG-U	5.4136%	(21,208)	
Hydro Production	108HP	3	-	SG-P	5.4136%	-	
Other Production	108OP	3	-	SG	5.4136%	-	
Other Production	108OP	3	(21,223,007)	SG-W	5.4136%	(1,148,936)	
Transmission	108TP	3	(48,385,734)	SG	5.4136%	(2,619,428)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	-	OR	Situs	-	
Distribution - Washington	108364	3	-	WA	Situs	-	
Distribution - Utah	108364	3	-	UT	Situs	-	
Distribution - Idaho	108364	3	-	ID	Situs	-	
Distribution - Wyoming	108,364	3	-	WY	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	-	OR	Situs	-	
General Plant - Washington	108GP	3	-	WA	Situs	-	
General Plant - Utah	108GP	3	-	UT	Situs	-	
General Plant - Idaho	108GP	3	-	ID	Situs	-	
General Plant - Wyoming	108GP	3	-	WY	Situs	-	
General Plant	108GP	3	(1,296,967)	SO	5.3334%	(69,172)	
General Plant	108GP	3	-	SG	5.4136%	-	
Mining Plant	108MP	3	-	SE	5.9012%	-	
Intangible Plant	111IP	3	(2,083,407)	SO	5.3334%	(111,116)	
Intangible Plant	111IP	3	-	SE	5.9012%	-	
Intangible Plant	111IP	3	-	SG	5.4136%	-	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	5.4136%	-	
Total			<u>(77,145,062)</u>			<u>(4,173,641)</u>	6.2.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.5.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Incremental Accumulated Reserve

PAGE 6.2.1

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan24 to Dec24 Plant Additions Included in Adj	Jan24 to Dec24 Incremental Reserve on Plant Adds
Steam Production Plant:						
Various	312	108SP	SG	5.313%	34,574,910	(1,837,059)
Total Steam Plant					34,574,910	(1,837,059)
Hydro Production Plant:						
Various	332	108HP	SG-P	2.766%	69,675,173	(1,927,136)
Various	332	108HP	SG-U	4.638%	8,446,875	(391,753)
Total Hydro Plant					78,122,048	(2,318,889)
Other Production Plant:						
Various	343	108OP	SG	3.506%	-	-
Various Wind Generation	343	108OP	SG-W	4.188%	506,738,881	(21,223,007)
Total Other Plant					506,738,881	(21,223,007)
Transmission Plant:						
Various	355	108TP	SG	1.727%	2,802,336,966	(48,385,734)
Total Transmission Plant					2,802,336,966	(48,385,734)
Distribution Plant:						
Idaho	364	108364	ID	2.543%	-	-
Total Distribution Plant					-	-
General Plant:						
General	397	108GP	SO	5.735%	22,616,152	(1,296,967)
General	397	108GP	SG	3.377%	-	-
Total General Plant					22,616,152	(1,296,967)
Mining Plant:						
Coal Mine	399	108MP	SE	0.000%	-	-
Total Mining Plant					-	-
Intangible Plant:						
General	303	111IP	SO	6.883%	30,268,789	(2,083,407)
Total Intangible Plant					30,268,789	(2,083,407)
Total Accumulated Reserve					3,474,657,746	(77,145,062)
					Ref. 8.5.2	Ref. 6.2

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Hydro Decommissioning**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Depreciation Reserve	108HP	3	728,396	SG-P	5.414%	39,433	6.3.1
Depreciation Reserve	108HP	3	<u>(280,272)</u>	SG-U	5.414%	<u>(15,173)</u>	6.3.1
Total			<u>448,125</u>			<u>24,260</u>	6.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	(448,125)	SG	5.414%	(24,260)	6.3.2
Schedule M Adjustment	SCHMDT	3	-	SG	5.414%	-	6.3.2
Deferred Income Tax Expense	41110	3	110,184	SG	5.414%	5,965	6.3.2
ADIT Y/E Balance	282	3	1,150,111	SG	5.414%	62,263	6.3.2

Adjustment to December 2024 Year-End Balance for Projected Spend / Accrual Detail:							
December 2023 Year End Reserve Balance			(5,125,941)				6.3.1
December 2024 Year End Reserve Balance			<u>(4,677,816)</u>				6.3.1
Total Adjustment to Reserve			448,125				6.3.1

Description of Adjustment:

In the current depreciation study, filed with the Commission in 2018, the Company updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2024 year-end level.

Rocky Mountain Power
 Idaho General Rate Case - 2024
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

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

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

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

Ref. 6.3

West Side	Spend	Accruals	Balance
January-24	-	60,700	(4,075,084)
February-24	-	60,700	(4,014,384)
March-24	-	60,700	(3,953,685)
April-24	-	60,700	(3,892,985)
May-24	-	60,700	(3,832,285)
June-24	-	60,700	(3,771,585)
July-24	-	60,700	(3,710,886)
August-24	-	60,700	(3,650,186)
September-24	-	60,700	(3,589,486)
October-24	-	60,700	(3,528,787)
November-24	-	60,700	(3,468,087)
December-24	-	60,700	(3,407,387)

East Side	Spend	Accruals	Balance
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)

Total Resources	Spend	Accruals	Balance
January-24	-	37,344	(5,088,597)
February-24	-	37,344	(5,051,253)
March-24	-	37,344	(5,013,909)
April-24	-	37,344	(4,976,566)
May-24	-	37,344	(4,939,222)
June-24	-	37,344	(4,901,878)
July-24	-	37,344	(4,864,534)
August-24	-	37,344	(4,827,191)
September-24	-	37,344	(4,789,847)
October-24	-	37,344	(4,752,503)
November-24	-	37,344	(4,715,160)
December-24	-	37,344	(4,677,816)

Ref. 6.3

West Side	Total Spend	Total Accruals	Dec 24 Year End Balance
12 ME Dec 2024	-	728,396	(3,407,387)
Adjustment to Reserve		728,396	

Ref. 6.3

East Side	Total Spend	Total Accruals	Dec 24 Year End Balance
12 ME Dec 2024	-	(280,272)	(1,270,428)
Adjustment to Reserve		(280,272)	

Ref. 6.3

Total Resources	Total Spend	Total Accruals	Dec 24 Year End Balance
12 ME Dec 2024	-	448,125	(4,677,816)
Adjustment to Reserve		448,125	

Ref. 6.3

Ref. 6.3

**Rocky Mountain Power
 Idaho General Rate Case - 2024
 Hydro Decommissioning
 Tax Summary**

	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Deferred Income Tax
December-23	-	(37,344)	(37,344)	9,182	1,260,295
January-24	-	(37,344)	(37,344)	9,182	1,251,113
February-24	-	(37,344)	(37,344)	9,182	1,241,931
March-24	-	(37,344)	(37,344)	9,182	1,232,749
April-24	-	(37,344)	(37,344)	9,182	1,223,567
May-24	-	(37,344)	(37,344)	9,182	1,214,385
June-24	-	(37,344)	(37,344)	9,182	1,205,203
July-24	-	(37,344)	(37,344)	9,182	1,196,021
August-24	-	(37,344)	(37,344)	9,182	1,186,839
September-24	-	(37,344)	(37,344)	9,182	1,177,657
October-24	-	(37,344)	(37,344)	9,182	1,168,475
November-24	-	(37,344)	(37,344)	9,182	1,159,293
December-24	-	(37,344)	(37,344)	9,182	1,150,111
TOTAL	-	(448,125)	(448,125)	110,184	

Year End balance

1,150,111
Ref 6.3

Summary of Current and Deferred Expense for 12 months ending December 2024			
Tax Depreciation	-	SCHMDT	Ref 6.3
Book Depreciation	(448,125)	SCHMAT	Ref 6.3
Deferred Tax Expense	110,184	41110	Ref 6.3

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Decommissioning Cost**

	<u>ACCOUNT</u>	<u>Type</u>	<u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decomm. Costs	407	3	2,217,890	ID	Situs	2,217,890	6.4.1
Annual 2022 Deferral Amortization	407	3	152,745	ID	Situs	152,745	6.4.2
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	3	(2,217,890)	ID	Situs	(2,217,890)	6.4.1
Accum. Reg Asset. - 2022 Deferral	182M	3	(152,745)	ID	Situs	(152,745)	6.4.2
Adjustment to Tax:							
Schedule M Adj - Incremental Decomm	SCHMDT	3	404,359	ID	Situs	404,359	6.4.1
Deferred Income Tax Expense	41010	3	99,418	ID	Situs	99,418	6.4.1
Accumulated Def Inc Tax Balance	282	3	682,280	ID	Situs	682,280	6.4.1

Description of Adjustment:

This adjustment includes the incremental costs, spread evenly over the remaining life of the last retired unit for each plant, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. PAC-E-18-08. The Company proposed inclusion of these costs in rates with the accumulation of a credit balance to a regulatory liability account in PAC-E-21-07. This treatment was approved in that docket. This adjustment includes these balances in the Test Period results.

Docket No. PAC-E-18-08 ordered the 2021 amortization amount be deferred and amortized over 15 years starting with the effective date of the next general rate case. This adjustment also includes this 15 year amortization in the Test Period results.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Decommissioning Cost

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount	ID Allocated Annual Amount
			Total	38,760,452	2,217,890

Ref 6.4

SG Factor Docket No. PAC-E-21-07

5.722%

	407 Mthly Accum.	254 Reg. Liab.
Dec-23	184,824	(4,435,779)
Jan-24	184,824	(4,620,604)
Feb-24	184,824	(4,805,428)
Mar-24	184,824	(4,990,252)
Apr-24	184,824	(5,175,076)
May-24	184,824	(5,359,900)
Jun-24	184,824	(5,544,724)
Jul-24	184,824	(5,729,548)
Aug-24	184,824	(5,914,373)
Sep-24	184,824	(6,099,197)
Oct-24	184,824	(6,284,021)
Nov-24	184,824	(6,468,845)
Dec-24	184,824	(6,653,669)

Annual Total	2,217,890
---------------------	------------------

Dec. 23 YE Balance	(4,435,779)	
Dec. 24 YE Balance	(6,653,669)	
Additional To Be Adjusted	(2,217,890)	Ref 6.4

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Decommissioning Cost
 Decommissioning Cost

<u>Month</u>	<u>Year</u>	<u>CY 2021 Deferral (Total Company)</u>	<u>CY 2021 Deferral Amortization Expense (Idaho Allocated)</u>	<u>Idaho Allocation - Docket No. PAC-E-20-03</u>
n/a	2021	\$ 38,760,452 Ref 6.4.1	\$ 2,291,178 Ref 6.4.1	5.911%
Dec	2023		\$ 12,729	\$ (305,490)
Jan	2024		\$ 12,729	\$ (318,219)
Feb	2024		\$ 12,729	\$ (330,948)
Mar	2024		\$ 12,729	\$ (343,677)
Apr	2024		\$ 12,729	\$ (356,405)
May	2024		\$ 12,729	\$ (369,134)
Jun	2024		\$ 12,729	\$ (381,863)
Jul	2024		\$ 12,729	\$ (394,592)
Aug	2024		\$ 12,729	\$ (407,321)
Sep	2024		\$ 12,729	\$ (420,049)
Oct	2024		\$ 12,729	\$ (432,778)
Nov	2024		\$ 12,729	\$ (445,507)
Dec	2024		\$ 12,729	\$ (458,236)
			\$ 152,745	\$ (458,236)
			Ref. 6.4	Ref. 6.4

Dec. 23 YE Balance \$ (305,490)
 Dec. 24 YE Balance \$ (458,236)
Additional To Be Adjusted \$ (152,745)

7. TAX ADJUSTMENTS

IDAHO 2020 PROTOCOL
 Tax Adjustments (Tab 7)
 TOTAL

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(183,126)	-	(289,004)	-	-	-	105,878
23 Income Taxes: Federal	(2,163,356)	(646,173)	57,935	(1,553,894)	-	-	(21,225)
24 State	(138,026)	(146,340)	13,121	-	-	-	(4,807)
25 Deferred Income Taxes	3,194,584	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	710,076	(792,513)	(217,948)	(1,553,894)	-	-	79,846
29							
30 Operating Rev For Return:	(710,076)	792,513	217,948	1,553,894	-	-	(79,846)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,522,819	-	-	-	2,428,374	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	3,694,492	-	-	-	-	-	-
54							
55 Total Deductions:	5,217,312	-	-	-	2,428,374	-	-
56							
57 Total Rate Base:	5,217,312	-	-	-	2,428,374	-	-
58							
59							
60 Estimated ROE impact	-0.144%	0.179%	0.049%	0.351%	0.007%	0.000%	-0.018%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	183,126	-	289,004	-	-	-	(105,878)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,223,352	3,223,352	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,040,227)	(3,223,352)	289,004	-	-	-	(105,878)
73							
74 State Income Taxes	(138,026)	(146,340)	13,121	-	-	-	(4,807)
75							
76 Taxable Income	(2,902,200)	(3,077,012)	275,883	-	-	-	(101,071)
77							
78 Federal Income Tax - Calculated	(609,462)	(646,173)	57,935	-	-	-	(21,225)
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(1,553,894)	-	-	(1,553,894)	-	-	-
81 Federal Income Taxes	(2,163,356)	(646,173)	57,935	(1,553,894)	-	-	(21,225)

IDAHO 2020 PROTOCOL
 Tax Adjustments (Tab 7)
 TOTAL

	7.7	0	0	0	0	0	0
TCJA Tax Deferrals (EDIT Balance)	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,194,584	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,194,584	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(3,194,584)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(905,554)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	3,694,492	-	-	-	-	-	-
54							
55 Total Deductions:	2,788,938	-	-	-	-	-	-
56							
57 Total Rate Base:	2,788,938	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.710%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Interest True Up**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(3,112,950)	ID	Situs	(3,112,950)	Below
Other Interest Expense - Type 2	427	2	1,737	ID	Situs	1,737	Below
Other Interest Expense - Type 3	427	3	6,334,566	ID	Situs	6,334,566	Below
Total			<u>3,223,352</u>			<u>3,223,352</u>	2.16
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						875,846,254	1.3
Weighted Cost of Debt:						<u>2.539%</u>	2.1
Trued-up Interest Expense						<u>22,242,046</u>	1.3
Actual Interest Expense						<u>25,354,995</u>	1.3
Total Interest True-up Adjustment						<u>(3,112,950)</u>	1.3
Type 2							
Jurisdiction Specific Adjusted Rate Base						875,914,639	1.3
Weighted Cost of Debt:						<u>2.539%</u>	2.1
Trued-up Interest Expense						<u>22,243,782</u>	1.3
Type 1 Interest Expense						<u>22,242,046</u>	1.3
Total Interest True-up Adjustment						<u>1,737</u>	1.3
Type 3							
Jurisdiction Specific Adjusted Rate Base						1,125,356,879	1.3
Weighted Cost of Debt:						<u>2.539%</u>	2.1
Trued-up Interest Expense						<u>28,578,348</u>	1.3
Type 2 Interest Expense						<u>22,243,782</u>	1.3
Total Interest True-up Adjustment						<u>6,334,566</u>	1.3

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying rate base by the Company's weighted cost of debt.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(5,418,759)	GPS	5.3334%	(289,004)	7.2.1

Description of Adjustment:

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

Rocky Mountain Power
Idaho General Rate Case - December 2024
Property Tax Expense

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

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Production Tax Credit**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
FED Renewable Energy Tax Credit	40910	3	179,652,735	SG	5.4136%	9,725,745	7.3.1
FED Renewable Energy Tax Credit	40910	3	(208,356,059)	SG	5.4136%	(11,279,639)	7.3.1

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This adjustment removes the base period Renewable Energy Tax credits and adds in the pro forma period Renewable Energy Tax credits.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Renewable Energy Tax Credit

Facility Name	In-Service Date *	Calendar Year 2023												Total
		Facilities Placed In-Service prior to 2022												
		January	February	March	April	May	June	July	August	September	October	November	December	
Cedar Springs	12/8/2020	61,054,223	41,745,961	46,816,449	39,815,184	41,161,035	29,509,639	46,016,086	35,869,180	41,020,746	38,547,016	51,988,598	55,375,445	528,919,561
Dunlap	9/7/2020	53,196,141	38,383,688	36,221,117	20,532,797	22,809,900	17,246,115	20,244,652	17,598,061	13,924,854	42,372,543	41,363,094	41,363,094	343,605,019
Ekola Flats **	VARIOUS	92,696,344	57,684,203	61,672,031	38,085,859	44,297,543	31,705,443	36,391,531	36,125,496	34,966,148	45,010,664	71,613,148	77,991,461	628,239,873
Foote Creek	3/24/2021	18,765,381	14,542,970	14,253,213	8,643,582	9,604,969	7,329,169	7,600,544	7,203,798	8,745,672	6,927,424	15,929,690	15,996,469	135,542,881
Glenrock I	9/27/2019	18,908,864	14,541,883	15,236,467	13,851,103	14,872,183	13,341,009	18,811,646	19,083,686	18,669,296	11,202,344	24,118,623	17,739,365	200,376,468
Glenrock III	9/24/2019	6,400,377	4,931,599	5,003,212	4,662,973	4,887,018	4,410,016	6,202,504	6,311,647	6,110,720	3,583,434	7,919,175	6,102,496	66,525,172
Goodnoe Hills	12/20/2019	14,029,033	18,667,881	31,129,139	19,449,910	23,841,953	26,472,746	29,367,365	24,677,664	18,288,059	23,913,039	22,813,561	14,159,596	266,809,945
High Plains	12/19/2019	26,282,580	20,147,221	24,047,545	17,716,455	20,639,047	12,667,729	20,206,279	20,187,619	18,064,746	7,787,454	27,758,393	25,798,107	241,303,175
Leaning Juniper	9/13/2019	14,922,541	15,927,707	27,475,783	17,321,475	27,568,082	29,036,473	34,966,246	28,662,291	22,758,719	21,677,213	17,606,658	17,367,682	275,290,869
Marengo I	1/27/2020	39,001,430	38,899,668	40,313,242	30,660,762	34,626,516	36,290,582	40,191,336	37,035,043	33,698,367	34,125,234	38,197,539	38,687,680	441,727,398
Marengo II	2/25/2020	30,246,160	21,498,010	22,808,215	12,805,811	13,717,593	17,431,311	16,784,326	15,915,375	14,052,707	13,744,328	20,060,135	16,485,709	215,549,679
McFadden Ridge	11/7/2019	8,506,467	6,526,859	8,151,173	5,397,888	5,983,281	3,625,282	5,254,221	5,952,950	5,595,610	3,052,201	7,797,375	8,172,967	74,016,274
Pryor Mountain **	VARIOUS	90,998,031	74,750,547	86,441,125	50,462,207	68,944,758	61,197,785	37,437,590	46,230,395	53,247,449	58,727,754	87,995,844	96,398,023	812,831,508
Rolling Hills	10/17/2019	13,301,554	10,403,602	10,574,816	9,565,978	10,201,044	9,254,642	12,783,543	12,610,238	12,726,463	7,529,322	17,421,306	13,060,725	139,433,233
Seven Mile Hill I	9/9/2019	41,658,285	28,622,141	32,939,285	19,285,365	20,394,678	15,968,813	20,877,455	23,332,086	20,716,480	16,282,575	34,967,281	34,492,051	309,536,496
Seven Mile Hill II	9/9/2019	8,888,699	6,141,120	7,183,557	4,139,686	4,568,405	3,642,077	4,403,680	4,959,744	4,532,733	3,559,973	7,481,275	7,459,089	66,960,038
TB Flats **	VARIOUS	185,455,945	109,789,031	120,609,793	76,712,098	89,087,258	55,945,814	73,753,605	73,978,723	67,623,516	85,873,223	142,569,137	155,766,301	1,237,164,443
Total Credit Eligible Production (KWh)		724,312,055	523,204,089	590,876,163	389,109,133	457,205,261	375,074,645	431,292,611	417,847,989	398,415,492	395,468,054	638,610,281	642,416,259	5,983,832,032
Credit Rate Per KWh		0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
Renewable Electricity Production Tax Credit		21,729,362	15,696,123	17,726,285	11,673,274	13,716,158	11,252,239	12,938,778	12,535,440	11,952,465	11,864,042	19,158,308	19,272,488	179,514,961

Facility Name	In-Service Date *	Facilities Placed In-Service after 2022												Total
		January	February	March	April	May	June	July	August	September	October	November	December	
		Foote Creek II-IV	11/21/2023	20,573,844	16,038,186	15,585,418	9,748,684	11,134,001	9,192,549	8,014,403	7,846,373	9,945,365	8,394,020	
Rock Creek I	12/31/2024	58,361,313	55,280,602	37,238,363	47,667,902	37,567,574	36,028,863	34,084,398	38,630,160	52,941,180	43,736,391	63,281,172	44,283,316	549,101,234
Rock River I	12/1/2024	21,786,955	16,726,488	18,373,291	12,842,837	10,752,346	9,682,195	9,996,324	9,499,540	10,718,898	11,046,373	20,886,160	20,421,178	172,732,586
Total Credit Eligible Production (KWh)		100,722,111	88,045,276	71,197,072	70,259,423	59,453,921	54,903,607	52,095,126	55,976,074	73,605,443	63,176,784	101,693,832	82,843,977	873,972,646
Credit Rate Per KWh		0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060
Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024, before multiplier		604,333	528,272	427,182	421,557	356,724	329,422	312,571	335,856	441,633	379,061	610,163	497,064	5,243,836
Multiplier, if applicable		5	5	5	5	5	5	5	5	5	5	5	5	5
Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024, after multiplier		3,021,665	2,641,360	2,135,910	2,107,785	1,783,620	1,647,110	1,562,855	1,679,280	2,208,165	1,895,305	3,050,815	2,485,320	26,219,180
Bonus Credit		110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%
Total Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024, including Bonus		3,323,832	2,905,496	2,349,501	2,318,564	1,961,982	1,811,821	1,719,141	1,847,208	2,428,982	2,084,836	3,355,897	2,733,852	28,841,098
Total Federal Production Tax Credit		25,053,194	18,601,619	20,075,786	13,991,838	15,678,140	13,064,060	14,657,919	14,382,648	14,381,447	13,948,878	22,514,205	22,006,340	208,356,059

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

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

Rocky Mountain Power
Idaho General Rate Case - December 2024
ADIT Balance Adjustment
Year End Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	1	3,042,194,051	DITBAL	5.5577%	169,075,177	
Exchange Normalization	282	1	3,880,952	NUTIL	0.0000%	-	
Accel Amort of Pollution Cntrl Facilities	281	1	122,977,939	SG	5.4136%	6,657,578	
California	282	1	(21,161,479)	CA	Situs	-	
Idaho	282	1	(30,019,070)	ID	Situs	(30,019,070)	
Oregon	282	1	(73,838,594)	OR	Situs	-	
Other	282	1	(3,016,259)	OTHER	0.0000%	-	
System Generation	282	1	(2,479,978,745)	SG	5.4136%	(134,257,026)	
System Overhead	282	1	(147,335,549)	SO	5.3334%	(7,857,987)	
Utah	282	1	(293,995,842)	UT	Situs	-	
Washington	282	1	(29,284,962)	WA	Situs	-	
Wyoming	282	1	(68,273,147)	WYP	Situs	-	
PP&E Adjustment - YE - SNP	282	1	-	SNP	5.3452%	-	
PP&E Adjustment - YE - CIAC	282	1	-	CIAC	4.9706%	-	
PP&E Adjustment - YE - OTHER	282	1	135,265	OTHER	0.0000%	-	
PP&E Adjustment - YE - SG	282	1	(12,672,698)	SG	5.4136%	(686,054)	
PP&E Adjustment - YE - SNPD	282	1	(7,825,871)	SNPD	4.9706%	(388,991)	
PP&E Adjustment - YE - SO	282	1	(1,785,993)	SO	5.3334%	(95,254)	
PP&E Adjustment - YE - SNP	282	1	-	SNP	5.3452%	-	
			(0)			2,428,374	7.4.1

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 ADIT Balance Adjustment - Year End

Book Tax Difference Description	SAP Account	FERC Account	#	Total Company			STATE Allocation
				Unadjusted	Adjustment	Adjusted Utility	2020 Protocol
Accelerated Pollution Control Facilities Depreciation	287960	281	105.128	(122,977,939)	122,977,939	0	SG
RA - Solar ITC Basis Adjustment	287605	282	100.110	(266,133)	266,133	0	DITBAL
Capitalized labor and benefit costs	287605	282	105.100	26,391,653	(26,391,653)	0	DITBAL
Capitalized Labor Costs-Powertax-Medicare Subsidy-Temp	287605	282	105.101	1,565,135	(1,565,135)	0	DITBAL
Reg. Adjust.: Effects of Ratemaking-Fixed Assets-Fed/State	287605	282	105.115	(48,534,471)	48,534,471	0	DITBAL
Reg. Adjust.: Effects of Ratemaking-Fixed Assets-Fed/State	287605	282	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	287605	282	105.116	(79,619)	79,619	0	DITBAL
Book Depreciation	287605	282	105.120	3,687,390,575	(3,687,390,575)	0	DITBAL
Repair Deduction	287605	282	105.122	(591,871,391)	591,871,391	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	287605	282	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	287605	282	105.125	(5,985,364,520)	5,985,364,520	0	DITBAL
Fixed Assets - State Modification	287605	282	105.129	25,164,384	(25,164,384)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	287605	282	105.129	(5,284,505)	5,284,505	0	DITBAL
CIAC	287605	282	105.130	408,293,628	(408,293,628)	0	DITBAL
Idaho Disallowed Loss	287605	282	105.131	449,566	(449,566)	0	DITBAL
Safe Harbor Lease Rate Differential	287605	282	105.135	0	0	0	DITBAL
PP&E FIN 48 Balances	287605	282	105.136	(383,916)	0	(383,916)	DITBAL
Capitalized Depreciation	287605	282	105.137	(29,705,205)	29,705,205	0	DITBAL
Reimbursements	287605	282	105.140	25,576,951	(25,576,951)	0	DITBAL
AFUDC - Debt	287605	282	105.141a	(214,524,157)	214,524,157	0	DITBAL
AFUDC - Equity	287605	282	105.141b	(186,936,916)	186,936,916	0	DITBAL
Avoided Costs	287605	282	105.142	263,378,900	(263,378,900)	0	DITBAL
Capitalization of Test Energy	287605	282	105.146	5,756,251	(5,756,251)	0	DITBAL
§1031 Exchange	287605	282	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election -PPW	287605	282	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	287605	282	105.151	0	0	0	DITBAL
Gain / (Loss) on Prop. Disposition	287605	282	105.152	(112,832,580)	112,832,580	0	DITBAL
Contract Liability Basis Adjust.-Chehalis Mitigation Obligation	287605	282	105.153	(57,751)	57,751	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust.-General	287605	282	105.158	169,832	(169,832)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust.-Trans.	287605	282	105.159	3,711,120	(3,711,120)	0	DITBAL
Exchange Normalization	287605	282	105.160	(3,880,952)	3,880,952	0	NREG
Coal Mine Development	287605	282	105.165	0	0	0	DITBAL
Coal Mine Extension	287605	282	105.170	0	0	0	DITBAL
Removal Costs	287605	282	105.175	(284,893,580)	284,893,580	0	DITBAL
Book Gain/Loss on Land Sales	287605	282	105.470	13,040,224	(13,040,224)	0	DITBAL
R & E - Sec.174 Deduction	287605	282	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	287605	282	----	122,977,939	(122,977,939)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	----	282	**	0	(21,161,479)	(21,161,479)	CA
Accumulated Deferred Income Taxes (IDU) - YE	----	282	**	0	(30,019,070)	(30,019,070)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	----	282	**	0	(3,016,259)	(3,016,259)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	----	282	**	0	(73,838,594)	(73,838,594)	OR
Accumulated Deferred Income Taxes (SG) - YE	----	282	**	0	(1,650,307,810)	(1,650,307,810)	SG
Accumulated Deferred Income Taxes (SG-CAGE) - YE	----	282	**	0	(629,108,804)	(629,108,804)	SG
Accumulated Deferred Income Taxes (SG-CAGW) - YE	----	282	**	0	(200,562,131)	(200,562,131)	SG
Accumulated Deferred Income Taxes (SO) - YE	----	282	**	0	(147,335,549)	(147,335,549)	SO
Accumulated Deferred Income Taxes (UT) - YE	----	282	**	0	(293,995,842)	(293,995,842)	UT
Accumulated Deferred Income Taxes (WA) - YE	----	282	**	0	(29,284,962)	(29,284,962)	WA
Accumulated Deferred Income Taxes (WY) - YE	----	282	**	0	(68,273,147)	(68,273,147)	WYP
Rounding	----	282	**	0	0	0	DITBAL
PP&E Adjustment - YE - SNP	----	282	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	----	282	**	0	0	0	CIAC
PP&E Adjustment - YE - OTHER	----	282	**	0	135,265	135,265	OTHER
PP&E Adjustment - YE - SG	----	282	**	0	(12,672,698)	(12,672,698)	SG
PP&E Adjustment - YE - SNPD	----	282	**	0	(7,825,871)	(7,825,871)	SNPD
PP&E Adjustment - YE - SO	----	282	**	0	(1,785,993)	(1,785,993)	SO
				(3,169,436,858)	(0)	(3,169,436,858)	

Ref. 7.4

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense AFUDC - Equity	419	1	-	SNP	5.3452%	-	

Description of Adjustment:

The adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wyoming Wind Generation Tax

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax							
Taxes Other Than Income	408	3	1,955,764	SG	5.4136%	105,878	7.6.1

Description of Adjustment:

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

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Wyoming Wind Generation Tax**

Wind Plant	2023 NPC MWH Production (b)	Tax Begins	2023 \$1/MWH Tax
Glenrock I (b)	217,801	1/1/2012	217,801
Glenrock III (b)	81,128	1/1/2012	81,128
Seven Mile Hill	309,536	1/1/2012	309,536
Seven Mile Hill II	66,960	1/1/2012	66,960
Rolling Hills (b)	183,465	1/17/2012	183,465
High Plains	241,303	9/1/2012	241,303
McFadden Ridge	74,016	9/1/2012	74,016
Dunlap	343,605	10/1/2013	343,605
Cedar Springs Wind II	528,920	12/8/2023	528,920
Ekola Flats Wind	628,240	VARIOUS	628,240
TB Flats Wind	1,237,164	VARIOUS	1,237,164
Foote Creek	135,543	3/24/2024	135,543
Foote Creek II-IV (a)	-	11/21/2026	-
Rock Creek I (a)	-	12/31/2027	-
Rock River I (a)	-	12/1/2027	-
 Total Wyoming Wind MWH	 <u><u>4,047,681</u></u>		 <u><u>4,047,681</u></u>
 December 2023 Results of Operations Wind Tax			 2,091,917
 Adjustment to normalize to December 2023			 <u><u>1,955,764</u></u> Ref. 7.6

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

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

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 TCJA Tax Deferrals (EDIT Balance)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustments to Rate Base:							
Other Reg. Liabilities	254	3	3,694,492	ID	Situs	3,694,492	7.7.1
Adjustments to Tax:							
Accum Def Inc Tax Bal	190	3	(908,351)	ID	Situs	(908,351)	
Accum Def Inc Tax Bal	282	3	47,388	SE	5.9012%	2,796	
EDIT Amortization	41110	3	3,194,584	ID	Situs	3,194,584	

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.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 EDIT Balance Adjustment
 Year End Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
Protected EDIT Reg Liabilities	254ID	(75,946,143)	(72,251,651)	3,694,492	Page 7.7
Grand Total - Reg Liabilities		(75,946,143)	(72,251,651)	3,694,492	
DTA - Protected EDIT Balances	190ID	18,672,575	17,764,224	(908,351)	Page 7.7
DTA - Protected EDIT Balances	282SE	(1,355,177)	(1,307,790)	47,388	Page 7.7
Grand Total - DTA		18,672,575	17,764,224	(908,351)	

8. RATE BASE ADJUSTMENTS

IDAHO 2020 PROTOCOL
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Major Plant	Part 2 Major Plant
	Working Capital	Base	Rate Base	Advances for	Additions	Additions
	Total Normalized			Construction		
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(372,038)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(101,804)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	40,000	-	-	-	-	-
19 Total O&M Expenses	(433,842)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	841,173	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,687,640)	-	22,803	-	55,025	(1,985,910)
24 State	(382,204)	-	5,164	-	12,462	(449,754)
25 Deferred Income Taxes	1,969,694	-	(27,967)	-	(58,563)	2,426,740
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	307,182	-	(0)	-	8,924	(8,924)
29						
30 Operating Rev For Return:	(307,182)	-	0	-	(8,924)	8,924
31						
32 Rate Base:						
33 Electric Plant In Service	190,635,156	-	378,960	2,193,304	-	188,062,892
34 Plant Held for Future Use	(114,344)	-	-	-	-	-
35 Misc Deferred Debits	(13,564,299)	-	-	-	-	-
36 Elec Plant Acq Adj	(4,079)	-	-	-	-	-
37 Pensions	(6,419,741)	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	2,097,019	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	1,208,137	1,207,566	570	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	173,837,850	1,207,566	379,531	2,193,304	-	188,062,892
45						
46 Deductions:						
47 Accum Prov For Deprec	(404,358)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,984,794	-	3,252	1,612	-	(2,368,177)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(3,438,492)	-	-	(3,438,492)	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(858,057)	-	3,252	1,612	(3,438,492)	(2,368,177)
56						
57 Total Rate Base:	172,979,793	1,207,566	382,782	2,194,916	(3,438,492)	188,062,892
58						
59						
60 Estimated ROE impact	0.376%	0.004%	0.001%	0.007%	-0.010%	0.464%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(407,331)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	5,107,475	-	113,749	-	274,487	4,173,641
71 Schedule "M" Deductions	13,118,728	-	-	-	-	14,080,110
72 Income Before Tax	(8,418,584)	-	113,749	-	274,487	(9,906,469)
73						
74 State Income Taxes	(382,204)	-	5,164	-	12,462	(449,754)
75						
76 Taxable Income	(8,036,381)	-	108,585	-	262,025	(9,456,715)
77						
78 Federal Income Taxes	(1,687,640)	-	22,803	-	55,025	(1,985,910)

IDAHO 2020 PROTOCOL
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Miscellaneous Rate Base	FERC 105 - Plant Held for Future Use	Regulatory Asset Amortization	Klamath Regulatory Asset	Cholla 4	Carbon Plant Closure	Pension Asset 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	-	-	-	(101,804)	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	40,000	-	-	-	-
19 Total O&M Expenses	-	-	40,000	(101,804)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	(1,250)	-	(65,778)	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	21,678	-	5,095	-
24 State	-	-	-	4,909	-	1,154	-
25 Deferred Income Taxes	-	-	(9,835)	(1,250)	-	9,924	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	30,165	(77,716)	-	(49,606)	-
29							
30 Operating Rev For Return:	-	-	(30,165)	77,716	-	49,606	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	(114,344)	-	-	-	-	-
35 Misc Deferred Debits	1,493,882	-	(3,525,076)	(97,045)	(110,267)	(55,014)	(11,445,014)
36 Elec Plant Acq Adj	-	-	(4,079)	-	-	-	-
37 Pensions	-	-	-	-	-	-	(6,419,741)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	2,097,019	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	3,590,901	(114,344)	(3,529,155)	(97,045)	(110,267)	(55,014)	(17,864,755)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(404,358)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	866,696	23,860	-	5,654	4,351,832
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	866,696	23,860	-	(398,705)	4,351,832
56							
57 Total Rate Base:	3,590,901	(114,344)	(2,662,459)	(73,185)	(110,267)	(453,719)	(13,512,923)
58							
59							
60 Estimated ROE impact	0.011%	0.000%	-0.015%	0.017%	0.000%	0.010%	-0.041%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(40,000)	103,053	-	65,778	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	40,000	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(5,085)	-	40,364	-
72 Income Before Tax	-	-	-	108,139	-	25,414	-
73							
74 State Income Taxes	-	-	-	4,909	-	1,154	-
75							
76 Taxable Income	-	-	-	103,229	-	24,260	-
77							
78 Federal Income Taxes	-	-	-	21,678	-	5,095	-

IDAHO 2020 PROTOCOL
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.13	8.14	0
	Deer Creek Mine	RTM Deferral	0
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	(372,038)	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(372,038)	-	-
20 Depreciation	-	-	-
21 Amortization	-	908,201	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	193,669	-	-
24 State	43,861	-	-
25 Deferred Income Taxes	(146,059)	(223,296)	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(280,567)	684,905	-
29			
30 Operating Rev For Return:	280,567	(684,905)	-
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	174,236	-	-
36 Elec Plant Acq Adj	-	-	-
37 Pensions	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	174,236	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	100,065	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	100,065	-	-
56			
57 Total Rate Base:	274,301	-	-
58			
59			
60 Estimated ROE impact	0.064%	-0.155%	0.000%
61			
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	372,038	(908,201)	-
67 Other Deductions			
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	(402,603)	908,201	-
71 Schedule "M" Deductions	(996,660)	-	-
72 Income Before Tax	966,096	-	-
73			
74 State Income Taxes	43,861	-	-
75			
76 Taxable Income	922,235	-	-
77			
78 Federal Income Taxes	193,669	-	-

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Update Cash Working Capital**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	947,435	ID	Situs	947,435	Below
Cash Working Capital	CWC	2	898	ID	Situs	898	Below
Cash Working Capital	CWC	3	260,479	ID	Situs	260,479	Below
Total			<u>1,208,811</u>			<u>1,208,811</u>	2.27

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	213,568,207	213,568,207	214,297,856	1.3
Taxes Other Than Income Tax	9,376,857	9,376,857	9,193,731	1.3
Federal Income Tax	1,290,015	1,230,442	(16,784,667)	1.3
State Income Tax	2,495,487	2,481,996	(1,246,014)	1.3
Less: 2020 Protocol Equalization	(836,000)	(836,000)	(836,000)	2.9
Total	<u>225,894,566</u>	<u>225,821,502</u>	<u>204,624,906</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	618,889	618,689	560,616	
Net Lag Days	(4.49)	(4.49)	(4.49)	
Cash Working Capital	<u>(2,775,951)</u>	<u>(2,775,053)</u>	<u>(2,514,574)</u>	
Unadjusted Cash Working Capital	(3,723,386)	(2,775,951)	(2,775,053)	8.1.1
Cash Working Capital Adjustment	<u>947,435</u>	<u>898</u>	<u>260,479</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made 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 are calculated using the Company's December 2022 lead lag study.

**Rocky Mountain Power
Update Cash Working Capital
December 2023**

	<u>Total</u>	<u>Calif</u>	<u>Oregon</u>	<u>Wash</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/22									
Revenue Lag Days	41.52	42.52	48.17	41.27	41.98	44.89	34.38	41.98	35.62
Expense Lag Days	35.72	40.95	37.10	35.20	34.97	37.17	38.87	34.97	35.10
Net Lag Days	5.80	1.58	11.07	6.07	7.01	7.72	-4.49	7.01	0.53
O&M Expense	5,406,239,157	135,844,879	1,623,403,601	423,468,503	667,561,196	2,503,989,071	307,896,193	98,218,712	1,108,215
Less: 2020 Protocol Adjustment	15,164,000	-	11,000,000	-	5,000,000	-	(836,000)	-	-
Taxes Other than Income	215,228,266	5,749,543	85,196,464	13,137,911	21,818,637	76,850,062	9,376,857	3,069,298	29,493
Federal Income Tax	(330,986,542)	(12,527,079)	(87,779,391)	(24,943,926)	(53,344,376)	(135,049,307)	(12,758,352)	(3,856,613)	2,923,313
State Income Tax	(34,259,706)	(2,236,741)	(8,852,453)	(2,548,682)	(7,068,397)	(12,545,860)	(686,079)	(166,549)	671,861
Total	5,271,385,175	126,830,602	1,622,968,221	409,113,805	633,967,061	2,433,243,967	302,992,619	97,264,848	4,732,882
Divided by Days in Year	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	14,442,151	347,481	4,446,488	1,120,860	1,736,896	6,666,422	830,117	266,479	12,967
Net Lag Days	5.80	1.58	11.07	6.07	7.01	7.72	(4.49)	7.01	0.53
Cash Working Capital	118,375,537	548,016	49,242,717	6,803,619	12,173,621	51,456,380	(3,723,386)	1,867,708	6,862

Ref. 8.1

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding it's 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 adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,177,184	SE	5.9012%	541,567	Below
Other Tangible Property	399	3	(2,755,472)	SE	5.9012%	(162,607)	Below
			<u>6,421,712</u>			<u>378,960</u>	Below
Final Reclamation Liability	2533	3	9,667	SE	5.9012%	570	Below
Adjustment Detail:							
<u>Other Tangible Property</u>							
December 2023 Balance			9,177,184				8.2.1
December 2024 Balance			<u>6,421,712</u>				8.2.1
Adjust to December 2024 Balance			(2,755,472)				Above
<u>Final Reclamation Liability</u>							
December 2023 12 Mth. Avg. Balance			(10,775,509)				8.2.2
December 2024 12 Mth. Avg. Balance			<u>(10,765,842)</u>				8.2.2
Adjust to December 2024 12 Mth. Avg. Balance			9,667				Above
Adjustment to Tax:							
Schedule M Adj - Reclamation Liab	SCHMAT	3	1,927,552	SE	5.9012%	113,749	8.2.2
Deferred Income Tax Expense	41110	3	(473,920)	SE	5.9012%	(27,967)	8.2.2
Accumulated Def Inc Tax Balance	190	3	55,099	SE	5.9012%	3,252	8.2.2

Description of Adjustment:

The Company owns a 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 also walks forward the Reclamation Liability to December 2024.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Trapper Mine Rate Base

DESCRIPTION	Dec-23 Actual	Jan-24 Forecast	Feb-24 Forecast	Mar-24 Forecast	Apr-24 Forecast	May-24 Forecast	Jun-24 Forecast	Jul-24 Forecast	Aug-24 Forecast	Sep-24 Forecast	Oct-24 Forecast	Nov-24 Forecast	Dec-24 Forecast
Property, Plant, and Equipment													
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	120,208,622	127,680,133	128,111,478	128,053,310	128,096,066	129,279,586	129,397,232	129,398,212	129,093,067	129,230,409	129,233,681	120,293,113	120,208,622
Total Property, Plant, and Equipment	140,792,421	148,263,932	148,695,277	148,637,109	148,679,865	149,863,385	149,981,031	149,982,011	149,676,866	149,814,208	149,817,480	140,876,912	140,792,421
Accumulated Depreciation	(125,969,383)	(126,025,272)	(126,081,161)	(126,137,050)	(126,192,939)	(126,248,828)	(126,304,717)	(126,360,606)	(126,416,495)	(126,472,384)	(126,528,273)	(126,584,162)	(128,356,930)
Total Property, Plant, and Equipment	14,823,038	22,238,660	22,614,116	22,500,059	22,486,926	23,614,557	23,676,314	23,621,405	23,260,371	23,341,824	23,289,207	14,292,750	12,435,491
Other													
Inventories	7,645,955	6,331,271	6,507,651	6,390,531	7,167,305	7,021,275	7,282,099	9,608,104	9,174,003	7,339,622	6,314,699	6,392,260	7,760,644
Prepaid Expenses	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191	997,191
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
Advanced Stripping Costs	7,369,448	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	16,670,387	8,172,581	8,348,962	8,231,842	9,008,615	8,862,585	9,123,410	11,449,414	11,015,314	9,180,933	8,156,009	8,233,571	9,601,955
Total Rate Base	31,493,424	30,411,241	30,963,078	30,731,901	31,495,541	32,477,142	32,799,724	35,070,819	34,275,685	32,522,757	31,445,216	22,526,321	22,037,446
PacifiCorp Share	9,177,184	8,861,836	9,022,641	8,955,276	9,177,801	9,463,839	9,557,840	10,219,637	9,987,935	9,477,131	9,163,136	6,564,170	6,421,712
	Ref. 8.2												Ref. 8.2

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Trapper Mine
 Final Reclamation Liability

Actual

Description:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Final Reclamation Liability	(11,080,983)	(11,085,980)	(11,077,444)	(11,161,488)	(11,232,955)	(11,265,949)	(11,144,415)	(10,797,163)	(10,281,337)	(10,080,879)	(9,876,547)	(10,220,965)

Pro Forma

Description:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Final Reclamation Liability	(10,304,792)	(10,388,620)	(10,472,447)	(10,556,274)	(10,640,101)	(10,723,928)	(10,807,756)	(10,891,583)	(10,975,410)	(11,059,237)	(11,143,064)	(11,226,892)

12 Month Average :

December 2023 12 Mth. Avg. Balance	(10,775,509)
December 2024 12 Mth. Avg. Balance	<u>(10,765,842)</u>
Adjustment to Rate Base	<u>9,667</u> Ref 8.2

Adjustments for Tax:			
Change in Liability Account Balance:	Schedule M Add - Pro Forma	1,005,926	
Account #287216	Schedule M Add - Actual	(921,626)	Dec-23
	Adjustment needed	<u>1,927,552</u>	Ref 8.2
	Def Inc Tax Exp - Pro Forma	(247,323)	
	Def Inc Tax Exp - Actual	226,597	
	Adjustment needed	<u>(473,920)</u>	Ref 8.2

ADIT Adjustment for Tax:

Tax Actual Account 287216 (FERC Account 190) M#605.715:

Description:	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Trapper Mine Contract Obligation	2,684,486	2,697,177	2,698,405	2,679,886	2,700,550	2,718,121	2,726,233	2,696,352	2,610,975	2,473,350	2,424,064	2,373,826	2,457,889

Regulation Forecast

Description:	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Trapper Mine Contract Obligation	2,457,889	2,724,437	2,725,666	2,723,567	2,744,230	2,761,802	2,769,914	2,740,033	2,654,655	2,527,831	2,478,545	2,428,307	2,512,988

13-Month Average Balance:

December 2023 13MA ADIT	2,610,870
December 2024 13MA ADIT	<u>2,634,605</u>
Adjustment to Rate Base	<u>23,735</u> Ref 8.2

Year End Balance:

December 2023 YE ADIT Balance	2,457,889
December 2024 YE ADIT Balance	<u>2,512,988</u>
Adjustment to Rate Base	<u>55,099</u>

Ref 8.2

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Jim Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	38,772,275	SE	5.9012%	2,288,043	Below
Other Tangible Property	399	3	(1,605,399)	SE	5.9012%	(94,738)	Below
			<u>37,166,876</u>			<u>2,193,304</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	27,318	SE	5.9012%	1,612	8.3.2
			<u>27,318</u>			<u>1,612</u>	
Adjustment Detail:							
December 2023 Balance			38,772,275				8.3.1
December 2024 Balance			37,166,876				8.3.1
Adjustment to December 2024 Balance			<u>(1,605,399)</u>				

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Jim Bridger Mine Rate Base
 (\$000's)

Bridger Total	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24
1 Structure, Equipment, Mine Dev.	243,611	243,631	243,652	243,673	244,046	244,187	244,239	248,322	248,343	249,513	250,070	250,091	251,491
2 Materials & Supplies	10,943	10,969	10,995	11,021	11,047	11,073	11,099	11,125	11,151	11,177	11,203	11,229	11,255
4 Pit Inventory	1,900	1,432	1,281	943	438	2,496	3,296	2,756	2,297	359	451	1,100	2,535
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(198,296)	(199,193)	(200,074)	(200,955)	(201,845)	(202,751)	(203,642)	(204,614)	(205,584)	(206,568)	(207,554)	(208,534)	(209,532)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	58,158	56,839	55,854	54,682	53,686	55,005	54,992	57,590	56,208	54,482	54,170	53,887	55,750
PacifiCorp Share (66.67%)	38,772	37,893	37,236	36,455	35,791	36,670	36,661	38,393	37,472	36,321	36,114	35,925	37,167

Ref. 8.3

Ref. 8.3

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Bridger Mine Rate Base
 Year End Balance

	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24
Materials & Supplies:													
Obsolete Reserve - Surface	(66,667)	(75,000)	(83,333)	(91,667)	(100,000)	(108,333)	(116,667)	(125,000)	(133,333)	(141,667)	(150,000)	(158,333)	(166,667)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Obsolete Reserves	<u>(66,667)</u>	<u>(75,000)</u>	<u>(83,333)</u>	<u>(91,667)</u>	<u>(100,000)</u>	<u>(108,333)</u>	<u>(116,667)</u>	<u>(125,000)</u>	<u>(133,333)</u>	<u>(141,667)</u>	<u>(150,000)</u>	<u>(158,333)</u>	<u>(166,667)</u>
PacifiCorp's 2/3 share:													
Obsolete Reserve - Surface	(44,444)	(50,000)	(55,556)	(61,111)	(66,667)	(72,222)	(77,778)	(83,333)	(88,889)	(94,444)	(100,000)	(105,556)	(111,111)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of PacifiCorp's share of Obsolete Reserves	<u>(44,444)</u>	<u>(50,000)</u>	<u>(55,556)</u>	<u>(61,111)</u>	<u>(66,667)</u>	<u>(72,222)</u>	<u>(77,778)</u>	<u>(83,333)</u>	<u>(88,889)</u>	<u>(94,444)</u>	<u>(100,000)</u>	<u>(105,556)</u>	<u>(111,111)</u>

YE ADIT 190 Balance at December 31, 2023
 YE ADIT 190 Balance at December 31, 2022

27,318
 - Tax Model -Inventory Reserve - PMI - Account 287938
27,318 Ref 8.3

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Customer Advances for Construction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(310,394)	CA	Situs	-	8.4.1
Customer Advances	252	1	64,434,089	OR	Situs	-	8.4.1
Customer Advances	252	1	(460,409)	WA	Situs	-	8.4.1
Customer Advances	252	1	(1,555,516)	ID	Situs	(1,555,516)	8.4.1
Customer Advances	252	1	(25,642,987)	UT	Situs	-	8.4.1
Customer Advances	252	1	(1,682,686)	WY	Situs	-	8.4.1
Customer Advances	252	1	(34,782,096)	SG	5.4136%	(1,882,976)	8.4.1
Total			<u>-</u>			<u>(3,438,492)</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
 Idaho General Rate Case - December 2024
 Customer Advances for Construction**

YEAR END BASIS:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(310,394)	(310,394)	Page 8.4
252OR	(68,444,260)	(4,010,171)	64,434,089	Page 8.4
252WA	-	(460,409)	(460,409)	Page 8.4
252IDU	-	(1,555,516)	(1,555,516)	Page 8.4
252UT	(248,979)	(25,891,966)	(25,642,987)	Page 8.4
252WYP	-	(1,682,686)	(1,682,686)	Page 8.4
252SG	(62,762,870)	(97,544,967)	(34,782,096)	Page 8.4
Total	(131,456,108)	(131,456,108)	-	

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	3	34,574,910	SG	5.4136%	1,871,760	
Steam Production	312	3	-	SG	5.4136%	-	
Hydro Production	332	3	69,675,173	SG-P	5.4136%	3,771,960	
Hydro Production	332	3	8,446,875	SG-U	5.4136%	457,283	
Hydro Production	332	3	-	SG-P	5.4136%	-	
Other Production	343	3	-	SG	5.4136%	-	
Other Production	343	3	506,738,881	SG-W	5.4136%	27,432,999	
Transmission	355	3	2,802,336,966	SG	5.4136%	151,708,327	
Distribution - California	364	3	-	CA	Situs	-	
Distribution - Oregon	364	3	-	OR	Situs	-	
Distribution - Washington	364	3	-	WA	Situs	-	
Distribution - Utah	364	3	-	UT	Situs	-	
Distribution - Idaho	364	3	-	ID	Situs	-	
Distribution - Wyoming	364	3	-	WY	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	-	OR	Situs	-	
General Plant - Washington	397	3	-	WA	Situs	-	
General Plant - Utah	397	3	-	UT	Situs	-	
General Plant - Idaho	397	3	-	ID	Situs	-	
General Plant - Wyoming	397	3	-	WY	Situs	-	
General Plant	397	3	22,616,152	SO	5.3334%	1,206,209	
General Plant	397	3	-	SG	5.4136%	-	
Mining Plant	399	3	-	SE	5.9012%	-	
Intangible Plant	303	3	30,268,789	SO	5.3334%	1,614,354	
Intangible Plant	303	3	-	SE	5.9012%	-	
Intangible Plant	303	3	-	SG	5.4136%	-	
Intangible Plant	303	3	-	OR	Situs	-	
Intangible Plant	302	3	-	SG-P	5.4136%	-	
Total			<u>3,474,657,746</u>			<u>188,062,892</u>	8.5.3
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	2,818,603	SG	5.4136%	152,589	
Schedule M Additions	SCHMAT	2	-	SG	5.4136%	-	
Schedule M Additions	SCHMAT	2	-	SG	5.4136%	-	
Schedule M Additions	SCHMAT	2	1,581,247	SG	5.4136%	85,603	
Schedule M Additions	SCHMAT	2	-	CA	Situs	-	
Schedule M Additions	SCHMAT	2	-	ID	Situs	-	
Schedule M Additions	SCHMAT	2	-	OR	Situs	-	
Schedule M Additions	SCHMAT	2	-	WA	Situs	-	
Schedule M Additions	SCHMAT	2	-	UT	Situs	-	
Schedule M Additions	SCHMAT	2	-	WY	Situs	-	
Schedule M Additions	SCHMAT	2	-	WY	Situs	-	
Schedule M Additions	SCHMAT	2	-	CN	4.2894%	-	
Schedule M Additions	SCHMAT	2	680,526	SO	5.3334%	36,295	
Total			<u>5,080,376</u>			<u>274,487</u>	
Deferred Tax Expense	41110	2	(692,999)	SG	5.4136%	(37,516)	
Deferred Tax Expense	41110	2	-	SG	5.4136%	-	
Deferred Tax Expense	41110	2	-	SG	5.4136%	-	
Deferred Tax Expense	41110	2	(388,775)	SG	5.4136%	(21,047)	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Part 2 Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Deferred Tax Expense	41110	2	-	CA	Situs	-	
Deferred Tax Expense	41110	2	-	ID	Situs	-	
Deferred Tax Expense	41110	2	-	OR	Situs	-	
Deferred Tax Expense	41110	2	-	WA	Situs	-	
Deferred Tax Expense	41110	2	-	UT	Situs	-	
Deferred Tax Expense	41110	2	-	WY	Situs	-	
Deferred Tax Expense	41110	2	-	WY	Situs	-	
Deferred Tax Expense	41110	2	-	CN	4.2894%	-	
Deferred Tax Expense	41110	2	(167,318)	SO	5.3334%	(8,924)	
Total			<u>(1,249,092)</u>			<u>(67,487)</u>	
Accum Def Inc Tax Bal	282	2	692,999	SG	5.4136%	37,516	
Accum Def Inc Tax Bal	282	2	-	SG	5.4136%	-	
Accum Def Inc Tax Bal	282	2	-	SG	5.4136%	-	
Accum Def Inc Tax Bal	282	2	388,775	SG	5.4136%	21,047	
Accum Def Inc Tax Bal	282	2	-	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	-	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	-	OR	Situs	-	
Accum Def Inc Tax Bal	282	2	-	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	-	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	-	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	-	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	-	CN	4.2894%	-	
Accum Def Inc Tax Bal	282	2	167,318	SO	5.3334%	8,924	
Total			<u>1,249,092</u>			<u>67,487</u>	
Schedule M Additions	SCHMAT	3	73,764,689	SG	5.4136%	3,993,352	
Schedule M Additions	SCHMAT	3	3,380,373	SO	5.3334%	180,289	
Total			<u>77,145,062</u>			<u>4,173,641</u>	
Schedule M Deductions	SCHMDT	3	245,690,760	SG	5.4136%	13,300,804	
Schedule M Deductions	SCHMDT	3	14,611,817	SO	5.3334%	779,306	
Total			<u>260,302,577</u>			<u>14,080,110</u>	
Deferred Tax Expense	41110	3	(18,136,229)	SG	5.4136%	(981,829)	
Deferred Tax Expense	41110	3	(831,119)	SO	5.3334%	(44,327)	
Total			<u>(18,967,348)</u>			<u>(1,026,156)</u>	
Deferred Tax Expense	41010	3	60,407,005	SG	5.4136%	3,270,215	
Deferred Tax Expense	41010	3	3,592,548	SO	5.3334%	191,605	
Total			<u>63,999,553</u>			<u>3,461,820</u>	
Accum Def Inc Tax Bal	282	3	(42,270,776)	SG	5.4136%	(2,288,386)	
Accum Def Inc Tax Bal	282	3	(2,761,424)	SO	5.3334%	(147,278)	
Total			<u>(45,032,200)</u>			<u>(2,435,664)</u>	

This adjustment places into rate base the major plant additions from January 2024 through December 2024 on a year-end basis. Major plant additions have been identified as individual projects valued at \$5 million or greater. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2

**Rocky Mountain Power
Idaho General Rate Case - December 2024
Major Plant Addition Summary**

Description	Factor	Jan23 to Dec23 Plant Additions	Jan24 to Dec24 Plant Additions	Ref#
Steam Production Plant:				
Various	SG	47,400,178	34,574,910	
Total Steam Plant		47,400,178	34,574,910	8.5.3
Hydro Production Plant:				
Various	SG-P	-	69,675,173	
Various	SG-U	-	8,446,875	
Total Hydro Plant		-	78,122,048	8.5.3
Other Production Plant:				
Various	SG	44,073,097	-	
Various Wind Generation	SG-W	75,510,427	506,738,881	
Total Other Plant		119,583,524	506,738,881	8.5.3
Transmission Plant:				
Various	SG	90,734,484	2,802,336,966	
Total Transmission Plant		90,734,484	2,802,336,966	8.5.3
Distribution Plant:				
Idaho	ID	-	-	
Total Distribution Plant		-	-	8.5.3
General Plant:				
General	SO	16,894,821	22,616,152	
General	SG	205,084	-	
Total General Plant		17,099,905	22,616,152	8.5.3
Mining Plant:				
Coal Mine	SE	-	-	
Total Mining Plant		-	-	8.5.3
Intangible Plant:				
General	SO	5,697,879	30,268,789	
Total Intangible Plant		5,697,879	30,268,789	8.5.3
Total Electric Plant in Service		280,515,970	3,474,657,746	Ref 8.5

Rocky Mountain Power
Idaho General Rate Case - December 2024
Major Plant Addition Detail - January 2024 - December 2024

Project Description	Account	Factor	In-Service Date	Jan 24 - Dec 24 Plant Additions
Steam Production				
Jim Bridger - U1 Conversion to Natural Gas	312	SG	Apr-24	17,307,777
Jim Bridger - U2 Conversion to Natural Gas	312	SG	Apr-24	17,267,132
Steam Production Total				34,574,910
Other Production				
New Wind Generation	343	SG-W	Dec-24	506,738,881
Other Production Total				506,738,881
Hydro Production				
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-24	5,556,226
IKL-Fall Creek Hatchery	332	SG-P	Mar-24	36,460,246
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	6,153,991
ILR 4.5 Yale Downstream Fish Passage	332	SG-P	Oct-24	10,428,493
Toketee 2 Turbine Refurbishment	332	SG-P	Nov-24	11,076,218
Cutler Relicensing	332	SG-U	Nov-24	8,446,875
Hydro Production Total				78,122,048
Transmission				
Project Specialized	355	SG	Various	72,681,510
Tucker 69 kV Tie Line	355	SG	Various	6,405,107
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	May-24	7,943,819
Path C Transmission Improvements	355	SG	May-24	31,335,658
OTP196 Nephi 2nd POD	355	SG	Sep-24	6,905,150
Walla Walla 69 kV Loop Reconfig Recondct	355	SG	Various	13,734,687
Anticline 345 kV Phase Shifter	355	SG	Nov-24	133,522,880
GWS 230kV supporting projects (GW)	355	SG	Dec-24	20,213,000
Oquirrh Terminal 345kV Line	355	SG	Nov-24	75,845,547
Gateway South Aeolus Mona 500kV Line	355	SG	Dec-24	2,069,785,300
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub T	355	SG	Various	5,650,511
D1: Windstar - Shirley Basin 230kV Line	355	SG	Various	278,197,231
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	5,372,570
Customer 27 - UT - Trans	355	SG	Jun-24	8,605,007
Customer 22 - UT - Trans	355	SG	Sep-24	6,934,686
Jackalope-Bixby Transmission Upgrade	355	SG	Oct-24	7,034,353
Customer 8 - UT - Trans (1)	355	SG	Various	12,100,000
TMP EV2024 Network Upgrades for Gen Interconnection	355	SG	Various	40,069,949
Transmission Total				2,802,336,966
Distribution				
Distribution Total				-
General				
Eng Telecom : OTLM - T1	397	SO	Dec-24	5,908,076
OT Lease Modernization - T1 Circuits	397	SO	Various	5,908,076
PacifiCorp Accelerated RTU Repl (PARR)	397	SO	Various	10,800,000
General Total				22,616,152
Intangible				
Field Ai-Field Asset Intelligence- GWD	303	SO	Apr-24	6,328,789
Palantir Foundry	303	SO	Various	5,840,000
PAC FIPS 201 Pinnacle Repl	303	SO	Various	18,100,000
Intangible Total				30,268,789
				3,474,657,746
				Ref. 8.5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	40,676,560	SE	5.9012%	2,400,419	8.6.1
2 - Fuel Stock - Working Capital Deposit	25316	3	(1,101,000)	SE	5.9012%	(64,973)	8.6.1
2 - Fuel Stock - Working Capital Deposit	25317	3	(4,040,293)	SE	5.9012%	(238,427)	8.6.1
3 - Prepaid Overhauls	186M	3	27,594,795	SG	5.4136%	1,493,882	8.6.1

Description of Adjustment:

This adjustment: (1) Walks forward to the pro-forma level of fuel stock; (2) reflects pro-forma working capital deposits; and (3) walks forward the balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants to reflect payments and transfers of capital to electric plant in service during the year ending December 2024.

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Miscellaneous Rate Base
 Year-End Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Actuals	Pro Forma	Adjustment	
			Dec-2023 Balance	Dec-2024 Balance		
Jim Bridger	151	SE	21,829,051	61,618,123	39,789,072	
Cholla	151	SE	-	-	-	
Colstrip	151	SE	1,861,897	1,790,619	(71,278)	
Craig	151	SE	3,160,877	9,597,958	6,437,081	
Hayden	151	SE	814,159	2,774,320	1,960,161	
Hunter	151	SE	21,932,351	16,557,672	(5,374,680)	
Huntington	151	SE	14,887,024	19,329,720	4,442,696	
Dave Johnston	151	SE	16,955,232	13,860,103	(3,095,129)	
Naughton	151	SE	16,691,166	13,279,803	(3,411,363)	
Rock Garden	151	SE	-	-	-	
Total			98,131,756	138,808,316	40,676,560	Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Actuals	Pro Forma	Adjustment	
			Dec-2023 Balance	Dec-2024 Balance		
UAMPS Working Capital Deposit	25316	SE	-	(1,101,000)	(1,101,000)	Ref. 8.6
DPEC Working Capital Deposit	25317	SE	-	(4,040,293)	(4,040,293)	Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Actuals	Pro Forma	Adjustment	
			Dec-2023 Balance	Dec-2024 Balance		
Lake Side 1	186M	SG	28,260,928	33,339,953	5,079,025	
Chehalis	186M	SG	13,211,063	20,708,910	7,497,847	
Currant Creek	186M	SG	14,034,796	20,703,091	6,668,295	
Lake Side 2	186M	SG	1,069,736	8,703,456	7,633,719	
Chehalis O&M	186M	SG	1,780,248	2,178,695	398,447	
Currant Creek O&M	186M	SG	668,219	985,681	317,462	
Total			59,024,990	86,619,785	27,594,795	Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(2,112,145)	SG	5.4136%	(114,344)	
Remove PHFU	105	1	-	CA	Situs	-	
Remove PHFU	105	1	(6,893,577)	OR	Situs	-	
Remove PHFU	105	1	(5,168,253)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(14,174,575)</u>			<u>(114,344)</u>	8.7.1

Description of Adjustment:

This adjustment removes Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with Title 16 of Public Utility Regulation, chapter 5 "Powers and Duties of Public Utilities Commission" section 61-502A.

Rocky Mountain Power
Idaho General Rate Case - December 2024
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Alloc	Total
1050000	Plant Held for Future Use	3501000	LAND OWNED IN FEE	SG	\$1,357,583
1050000	Plant Held for Future Use	3502000	LAND RIGHTS	SG	\$754,562
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	OR	\$3,912,456
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	UT	\$5,168,253
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	WYP	\$601
1050000	Plant Held for Future Use	3891000	LAND OWNED IN FEE	OR	\$2,981,121
Overall Result					\$14,174,575

Ref. 8.7

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Regulatory Asset Amortization**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	5.4136%	-	8.8.1
Depreciation Study	407	3	-	ID	Situs	-	8.8.4
Intervenor Funding	928	3	40,000	ID	Situs	40,000	8.8.6
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	5.4136%	-	8.8.1
Electric Plant Acq. Acc. Amort.	115	3	(75,351)	SG	5.4136%	(4,079)	8.8.1
Depreciation Study	182M	3	(3,485,076)	ID	Situs	(3,485,076)	8.8.4
Intervenor Funding	182M	3	(40,000)	ID	Situs	(40,000)	8.8.6
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	3	-	ID	Situs	-	
Deferred Income Tax Expense	41010	3	-	ID	Situs	-	
Accumulated Def Inc Tax Balance	283	3	856,862	ID	Situs	856,862	
Schedule M Adjustment	SCHMAT	3	40,000	ID	Situs	40,000	
Deferred Income Tax Expense	41110	3	(9,835)	ID	Situs	(9,835)	
Accumulated Def Inc Tax Balance	283	3	9,835	ID	Situs	9,835	

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2023) to pro forma period levels (12 months ending December 2024). This adjustment also includes the accumulated Intervenor Funding regulatory asset balance.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc. Amort.</u>
Pro Forma Amount (below)	75,351	144,704,699	(142,126,528)
Base Period Amount (below)	75,351	144,704,699	(142,051,177)
Pro Forma Adjustment	-	-	(75,351)
	Ref. 8.8	Ref. 8.8	Ref. 8.8

<u>Year</u>	<u>Gross Acquisition</u>	<u>Beg Balance Accumulated Amortization</u>	<u>Amortization</u>	<u>End Balance Accumulated Amortization</u>
Opening Balance	144,704,699			(141,975,825)
2023 January	144,704,699	(141,975,825)	(6,279)	(141,982,105)
February	144,704,699	(141,982,105)	(6,279)	(141,988,384)
March	144,704,699	(141,988,384)	(6,279)	(141,994,663)
April	144,704,699	(141,994,663)	(6,279)	(142,000,943)
May	144,704,699	(142,000,943)	(6,279)	(142,007,222)
June	144,704,699	(142,007,222)	(6,279)	(142,013,501)
July	144,704,699	(142,013,501)	(6,279)	(142,019,780)
August	144,704,699	(142,019,780)	(6,279)	(142,026,060)
September	144,704,699	(142,026,060)	(6,279)	(142,032,339)
October	144,704,699	(142,032,339)	(6,279)	(142,038,618)
November	144,704,699	(142,038,618)	(6,279)	(142,044,897)
December	144,704,699	(142,044,897)	(6,279)	(142,051,177)
		Base Period Amort =	(75,351)	
2024 January	144,704,699	(142,051,177)	(6,279)	(142,057,456)
February	144,704,699	(142,057,456)	(6,279)	(142,063,735)
March	144,704,699	(142,063,735)	(6,279)	(142,070,015)
April	144,704,699	(142,070,015)	(6,279)	(142,076,294)
May	144,704,699	(142,076,294)	(6,279)	(142,082,573)
June	144,704,699	(142,082,573)	(6,279)	(142,088,852)
July	144,704,699	(142,088,852)	(6,279)	(142,095,132)
August	144,704,699	(142,095,132)	(6,279)	(142,101,411)
September	144,704,699	(142,101,411)	(6,279)	(142,107,690)
October	144,704,699	(142,107,690)	(6,279)	(142,113,970)
November	144,704,699	(142,113,970)	(6,279)	(142,120,249)
December	144,704,699	(142,120,249)	(6,279)	(142,126,528)
		Pro Forma Amort =	(75,351)	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment
GL Account 140800 - Actuals for 12 Months Ended December 2023

Year	Month	Addition / Amortization	Accumulated Amount
2022	12	-	156,468,483
2023	1	-	156,468,483
2023	2	-	156,468,483
2023	3	-	156,468,483
2023	4	-	156,468,483
2023	5	-	156,468,483
2023	6	-	156,468,483
2023	7	-	156,468,483
2023	8	-	156,468,483
2023	9	-	156,468,483
2023	10	-	156,468,483
2023	11	-	156,468,483
2023	12	-	156,468,483

System-allocated amount	144,704,699	Ref Tab B-15 & 8.9.1
Utah-situs amount	<u>11,763,784</u>	Ref Tab B-15
	156,468,483	

GL Account Balance
Account Number 140800
Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Asset Amortization
Accumulated Amortization
GL Account 145800 - Actuals for 12 Months Ended December 2023

Year	Month	Amort.	Accumulated Amount
2022	12	(31,416)	(144,325,820)
2023	1	(31,416)	(144,357,236)
2023	2	(31,416)	(144,388,651)
2023	3	(31,416)	(144,420,067)
2023	4	(31,416)	(144,451,482)
2023	5	(31,416)	(144,482,898)
2023	6	(31,416)	(144,514,313)
2023	7	(31,416)	(144,545,729)
2023	8	(31,416)	(144,577,144)
2023	9	(31,416)	(144,608,560)
2023	10	(31,416)	(144,639,976)
2023	11	(31,416)	(144,671,391)
2023	12	(31,416)	(144,702,807)

System-allocated amount	(142,051,177)	Ref. Tab B-15 & 8.9.1
Utah-situs amount	(2,651,630)	Ref. Tab B-15
	(144,702,807)	

GL Account Balance
Account Number 145800
Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				144,325,819.95-
1		31,415.56	31,415.56-	144,357,235.51-
2		31,415.58	31,415.58-	144,388,651.09-
3		31,415.56	31,415.56-	144,420,066.65-
4		31,415.58	31,415.58-	144,451,482.23-
5		31,415.56	31,415.56-	144,482,897.79-
6		31,415.57	31,415.57-	144,514,313.36-
7		31,415.57	31,415.57-	144,545,728.93-
8		31,415.56	31,415.56-	144,577,144.49-
9		31,415.57	31,415.57-	144,608,560.06-
10		31,415.57	31,415.57-	144,639,975.63-
11		31,415.57	31,415.57-	144,671,391.20-
12		31,415.57	31,415.57-	144,702,806.77-

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Assets & Liabilities Amortization
Depreciation Study

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	3,485,076	6,970,152
Pro Forma Amount (below)	3,485,076	3,485,076
Adjustment:	-	(3,485,076)
	Ref. 8.8	Ref. 8.8

<u>Year</u>	<u>Beg. Balance</u>	<u>Amortization</u>	<u>End Balance</u>
	<u>Reg. Asset</u> <u>Balance</u>		<u>Reg. Asset</u> <u>Balance</u>
Opening Bal.			10,455,227
2023 January	10,455,227	(290,423)	10,164,804
February	10,164,804	(290,423)	9,874,381
March	9,874,381	(290,423)	9,583,958
April	9,583,958	(290,423)	9,293,535
May	9,293,535	(290,423)	9,003,112
June	9,003,112	(290,423)	8,712,689
July	8,712,689	(290,423)	8,422,266
August	8,422,266	(290,423)	8,131,843
September	8,131,843	(290,423)	7,841,420
October	7,841,420	(290,423)	7,550,997
November	7,550,997	(290,423)	7,260,574
December	7,260,574	(290,423)	6,970,152
	Base Period Amort =	(3,485,076)	

	<u>Opening Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>
2024 January	6,970,152	(290,423)	6,679,729
February	6,679,729	(290,423)	6,389,306
March	6,389,306	(290,423)	6,098,883
April	6,098,883	(290,423)	5,808,460
May	5,808,460	(290,423)	5,518,037
June	5,518,037	(290,423)	5,227,614
July	5,227,614	(290,423)	4,937,191
August	4,937,191	(290,423)	4,646,768
September	4,646,768	(290,423)	4,356,345
October	4,356,345	(290,423)	4,065,922
November	4,065,922	(290,423)	3,775,499
December	3,775,499	(290,423)	3,485,076
	Pro Forma Amort =	(3,485,076)	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Assets & Liabilities Amortization
Depreciation Study
GL Account 187320 - Actuals for 12 Months Ended December 2022

Year	Month	Accrual	Accumulated Amount
2022	12		10,455,227
2023	1	(290,423)	10,164,804
2023	2	(290,423)	9,874,381
2023	3	(290,423)	9,583,958
2023	4	(290,423)	9,293,535
2023	5	(290,423)	9,003,112
2023	6	(290,423)	8,712,689
2023	7	(290,423)	8,422,266
2023	8	(290,423)	8,131,843
2023	9	(290,423)	7,841,420
2023	10	(290,423)	7,550,997
2023	11	(290,423)	7,260,574
2023	12	(290,423)	6,970,152

Ref 8.8.1

GL Account Balance
Account Number 187320
Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				10,455,227.27
1		290,422.98	290,422.98-	10,164,804.29
2		290,422.98	290,422.98-	9,874,381.31
3		290,422.98	290,422.98-	9,583,958.33
4		290,422.98	290,422.98-	9,293,535.35
5		290,422.98	290,422.98-	9,003,112.37
6		290,422.98	290,422.98-	8,712,689.39
7		290,422.98	290,422.98-	8,422,266.41
8		290,422.98	290,422.98-	8,131,843.43
9		290,422.98	290,422.98-	7,841,420.45
10		290,422.98	290,422.98-	7,550,997.47
11		290,422.98	290,422.98-	7,260,574.49
12		290,422.98	290,422.98-	6,970,151.51

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Assets & Liabilities Amortization
Intervenor Funding

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	-	40,000
Pro Forma Amount (below)	40,000	-
Adjustment:	(40,000)	(40,000)
	Ref. 8.8	Ref. 8.8

<u>Year</u>	<u>Beg. Balance</u>	<u>Amortization</u>	<u>End Balance</u>
	<u>Reg. Asset</u> <u>Balance</u>		<u>Reg. Asset</u> <u>Balance</u>
Opening Bal.			40,000
2023 January	40,000	-	40,000
February	40,000	-	40,000
March	40,000	-	40,000
April	40,000	-	40,000
May	40,000	-	40,000
June	40,000	-	40,000
July	40,000	-	40,000
August	40,000	-	40,000
September	40,000	-	40,000
October	40,000	-	40,000
November	40,000	-	40,000
December	40,000	-	40,000
Base Period Amort =		-	

	<u>Opening Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>
2024 January	40,000	(3,333)	36,667
February	36,667	(3,333)	33,333
March	33,333	(3,333)	30,000
April	30,000	(3,333)	26,667
May	26,667	(3,333)	23,333
June	23,333	(3,333)	20,000
July	20,000	(3,333)	16,667
August	16,667	(3,333)	13,333
September	13,333	(3,333)	10,000
October	10,000	(3,333)	6,667
November	6,667	(3,333)	3,333
December	3,333	(3,333)	-
Pro Forma Amort =		(40,000)	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Regulatory Asset & Liability Amortization
GL Account 187958 - Intervenor Funding

Year	Month	Amortization	Accumulated Amount
2022	12		40,000
2023	1	-	40,000
2023	2	-	40,000
2023	3	-	40,000
2023	4	-	40,000
2023	5	-	40,000
2023	6	-	40,000
2023	7	-	40,000
2023	8	-	40,000
2023	9	-	40,000
2023	10	-	40,000
2023	11	-	40,000
2023	12	-	40,000

GL Account Balance
Account Number 187320
Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				40,000.00
1				40,000.00
2				40,000.00
3				40,000.00
4				40,000.00
5				40,000.00
6				40,000.00
7				40,000.00
8				40,000.00
9				40,000.00
10				40,000.00
11				40,000.00
12				40,000.00

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Klamath Regulatory Asset

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Base Period O&M Expense Adjustment	535	1	(1,880,504)	SG	5.41%	(101,804)	8.9.1
Amortization Expense Adjustment	407	3	<u>(23,082)</u>	SG	5.41%	<u>(1,250)</u>	8.9.2
Total Adjustment to Expense			<u>(1,903,586)</u>			<u>(103,053)</u>	
Adjustment to Rate Base							
Klamath Regulatory Asset	182M	3	<u>(1,792,609)</u>	SG	5.41%	<u>(97,045)</u>	8.9.2
Total Adjustment to Rate Base			<u>(1,792,609)</u>			<u>(97,045)</u>	
Tax Adjustment:							
Schedule M Addition	SCHMDT	3	(93,935)	SG	5.414%	(5,085)	8.9.2
Deferred Income Tax Expense	41010	3	(23,096)	SG	5.414%	(1,250)	8.9.2
Accum Def Inc Tax Bal	283	3	440,742	SG	5.414%	23,860	8.9.2

Description of Adjustment:

The Lower Klamath hydroelectric generation assets were transferred to KRRC for final decommissioning in December 2022. Accordingly, the remaining net plant balance was reclassified from Hydro Plant to a Regulatory Asset. The Company continues to assume the amortization on the regulatory asset using a 20% rate consistent with the proposal outlined in Docket No. PAC-E-21-07. This pro forma adjustment first removes all Klamath base period balances then includes the regulatory asset and associated amortization expense for period through December 2025.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Klamath Regulatory Asset
Remove Base Period O&M Expense

PAGE 8.9.1

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>	
Expense Accounts			
Remove base period O&M expense ¹	SG	1,880,504	Ref. 8.9
Adjustment to Expense Accounts		<u>1,880,504</u>	

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

- 18000
- 610000
- 611000
- 612000

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Klamath Regulatory Asset
 Regulatory Asset Balance and Amortization

Regulatory Assets	December 2023 YE Balance	December 2025 13 MA Balance	Difference
Klamath Regulatory Asset	4,730,495	2,937,886	(1,792,609) Ref 8.9

Amortization Expense	12 ME December 2023	12 ME December 2025	Difference
Klamath Amortization Expense	1,218,154	1,195,072	(23,082) Ref 8.9

Date	Beg Bal	Amortization	End Bal	
Dec-23	4,830,028	99,533	4,730,495	
Jan-24	4,730,495	99,589	4,630,906	
Feb-24	4,630,906	99,589	4,531,316	
Mar-24	4,531,316	99,589	4,431,727	
Apr-24	4,431,727	99,589	4,332,138	
May-24	4,332,138	99,589	4,232,548	
Jun-24	4,232,548	99,589	4,132,959	
Jul-24	4,132,959	99,589	4,033,370	
Aug-24	4,033,370	99,589	3,933,780	
Sep-24	3,933,780	99,589	3,834,191	
Oct-24	3,834,191	99,589	3,734,601	
Nov-24	3,734,601	99,589	3,635,012	
Dec-24	3,635,012	99,589	3,535,423	
Jan-25	3,535,423	99,589	3,435,833	
Feb-25	3,435,833	99,589	3,336,244	
Mar-25	3,336,244	99,589	3,236,655	
Apr-25	3,236,655	99,589	3,137,065	
May-25	3,137,065	99,589	3,037,476	
Jun-25	3,037,476	99,589	2,937,886	
Jul-25	2,937,886	99,589	2,838,297	
Aug-25	2,838,297	99,589	2,738,708	
Sep-25	2,738,708	99,589	2,639,118	
Oct-25	2,639,118	99,589	2,539,529	
Nov-25	2,539,529	99,589	2,439,940	
Dec-25	2,439,940	99,589	2,340,350	
Annual Total		<u>1,195,072</u>		
				<u>13 MA Balance</u>
				\$ 2,937,886

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Reg Asset-Cholla U4-Nonunion Severance	182M	1	(1,940,149)	SG	5.4136%	(105,033)	8.10.1
Reg Asset-Cholla U4-Safe Harbor Lease	182M	1	(96,687)	SG	5.4136%	(5,234)	8.10.1
			<u>(2,036,836)</u>			<u>(110,267)</u>	

Description of Adjustment:

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. The Commission authorized the Company to use Tax Cut and Jobs Act ("TCJA") regulatory liability balance to buy-down the net plant balance of Cholla Unit 4 in Docket No PAC-E-20-03. In addition, the Commission authorized the company to buy-down closure cost and decommissioning balances using TCJA funds. This adjustments removes these balances from Idaho's results so they are properly reflected with the final commission ordered treatment.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Cholla 4 Retirement
Cholla Unit 4 - Non-EPIS Booked Balances

	FERC account	Allocation Factor	December 2023 YE	
Rate Base Accounts:				
Reg Asset-Cholla U4-Nonunion Severance	182M	SG	\$ 1,940,149	Ref 8.10
Reg Asset-Cholla U4-Safe Harbor Lease	182M	SG	\$ 96,687	Ref 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Decommission Exp	407	1	(65,778)	ID	Situs	(65,778)	8.11.1
Adjustment to Rate Base:							
Decommission Cost Reg Liab	108SP	3	(404,358)	ID	Situs	(404,358)	8.11.1
M&S Inventory	182M	3	(3,446,305)	SG	5.4136%	(186,570)	8.11.1
M&S Inventory	182M	1	131,556	ID	Situs	131,556	8.11.1
Adjustment to Tax:							
Schedule M M&S Inventory	SCHMDT	3	745,601	SG	5.4136%	40,364	
Deferred Income Tax Expense	41010	3	183,318	SG	5.4136%	9,924	
Accumulated Def Inc Tax Balance	283	3	104,433	SG	5.4136%	5,654	

Description of Adjustment:

The Carbon plant (a coal-fired generation facility located in Carbon County, Utah) was retired in 2015 to comply with environmental and air quality regulations. Costs associated with this plant closure have been fully recovered with the exception of the obsolete materials and supplies inventory and decommissioning. The Commission approved a 3-year amortization for recovery of these balances as part of the Docket No. PAC-E-21-07.

This adjustment removes all balances associated with Carbon from the base period as they will be fully recovered upon the requested rate effective date.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Carbon Plant Closure

Expense Accounts	Factor	Total Company	Ref.
ID 187338 Carbon Amort - ID Portion	ID	65,778	8.11
Rate Base Accounts			
REG LIAB - STEAM DECOMM - ID	ID	404,358	8.11
REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,446,305	8.11
REG ASSET - CARBON PLT DECOM/INVENTORY	ID	(131,556)	8.11

**Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Prepaid Pension Asset**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	128	1	(120,368,751)	SO	5.333%	(6,419,741)	8.12.1
Net Prepaid Balance	182M	1	(214,591,529)	SO	5.333%	(11,445,014)	8.12.1
Net Prepaid Balance	182M	1	(4,830,348)	WY	0.000%	-	8.12.1
Net Prepaid Balance	2283	1	-	SO	5.333%	-	8.12.1
			<u>(339,790,629)</u>			<u>(17,864,755)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(10,191,000)	SO	5.333%	(543,526)	8.12.1
ADIT Balances	283	1	91,786,905	SO	5.333%	4,895,358	8.12.1
ADIT Balances	283	1	1,187,618	WY	0.000%	-	8.12.1
			<u>82,783,523</u>			<u>4,351,832</u>	

Description of Adjustment:

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Please refer to adjustment 4.9 - Pension Non-Service Expense for treatment of pensions in results.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Prepaid Pension Asset

Page 8.12.1

FERC Pension Account	Factor	Dec-23 Year Ending Allocation	Ref
128	SO	120,368,751	8.12
182M	SO	214,591,529	8.12
182M	WY	4,830,348	8.12
2283	SO	-	8.12
		339,790,629	

FERC Tax Account	Factor	Dec-23 Year Ending Allocation	Ref
190	SO	10,191,000	8.12
283	SO	(91,786,905)	8.12
283	WY	(1,187,618)	8.12
		(82,783,523)	

Rocky Mountain Power
Idaho General Rate Case - December 2024
Deer Creek Mine

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
<u>Remove base period expense</u>							
Oregon Deer Creek closure cost amortization	506	1	(5,261,548)	SG	5.4136%	(284,841)	8.13.1
Idaho Deer Creek closure cost amortization	506	1	(1,263,762)	SG	5.4136%	(68,415)	8.13.1
Idaho Deer Creek recovery royalties	506	1	(346,937)	SG	5.4136%	(18,782)	8.13.1
			<u>(6,872,247)</u>			<u>(372,038)</u>	
Adjustment to Rate Base:							
<u>Remove Base period reg. assets</u>							
Regulatory Asset	182M	1	5,079,629	ID	100.0000%	5,079,629	8.13.1
Regulatory Asset	182M	1	(75,602,673)	SE	5.9012%	(4,461,491)	8.13.1
Regulatory Asset	182M	1	(8,323,073)	SO	5.3334%	(443,902)	8.13.1
			<u>(78,846,117)</u>			<u>174,236</u>	
Tax Adjustment:							
Remove Base Period:							
Schedule M Adjustment	SCHMAT	1	(5,925,799)	SE	5.9012%	(349,695)	
Schedule M Adjustment	SCHMAT	1	(992,003)	SO	5.3334%	(52,907)	
Schedule M Adjustment	SCHMDT	1	(713,480)	SE	5.9012%	(42,104)	
Schedule M Adjustment	SCHMDT	1	(954,556)	IDU	100.0000%	(954,556)	
Deferred Income Tax Expense	41110	1	1,456,952	SE	5.9012%	85,978	
Deferred Income Tax Expense	41110	1	243,900	SO	5.3334%	13,008	
Deferred Income Tax Expense	41010	1	(175,420)	SE	5.9012%	(10,352)	
Deferred Income Tax Expense	41010	1	(234,693)	IDU	100.0000%	(234,693)	
Accum. Deferred Income Tax Balance	283	1	42,695	SO	5.3334%	2,277	
Accum. Deferred Income Tax Balance	283	1	39,417,362	SE	5.9012%	2,326,111	
Accum. Deferred Income Tax Balance	283	1	(234,695)	IDU	100000%	(23,469,500)	
Accum. Deferred Income Tax Balance	283	1	(14,149,125)	SE	5.9012%	(834,973)	
Accum. Deferred Income Tax Balance	190	1	(19,634,111)	SE	5.9012%	(1,158,655)	

Description of Adjustment:

The Company filed a notice of closure and deferred accounting order for the closure of Deer Creek Mine in Docket No. PAC-E-14-10. The unrecovered plant balance was set up as a regulatory asset and fully amortized in November 2018. All other mine closure costs and savings were deferred to regulatory assets/liabilities and to be addressed in the next Idaho general rate case. The Company received approval in Docket No. PAC-E-21-07 to begin amortization of the remaining deferred Deer Creek regulatory assets over three year period starting January 1, 2022.

Rocky Mountain Power
Idaho General Rate Case - December 2024
Deer Creek Mine Closure
Base Period Booked Balances

EXPENSE ACCOUNTS

	<u>Amort</u>	<u>Booked Allocation</u>	<u>Booked Corrected</u>
OR Plant Closure Cost	5,261,548	SG	OR
ID Plant Closure Cost	1,263,762	SG	ID
ID Recovery Royalties	346,937	SG	ID
	<u>6,872,247</u>		
	Ref. 8.14		

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

RATE BASE ACCOUNTS

	<u>YE Balances</u>	<u>Booked Allocation</u>
Unrecovered Plant	(1,662,000)	SE
Closure Costs	77,264,672	SE
Closure Costs	(3,221,399)	ID
ROR Offsets	(619,971)	ID
UMWA PBOP	(347,302)	ID
UMWA PBOP Savings	(890,957)	ID
UMWA PBOP	8,323,073	SO
Total	<u>78,846,117</u>	

Summary by Allocation Factor

(5,079,629)	ID	Ref. 8.13
75,602,673	SE	Ref. 8.13
8,323,073	SO	Ref. 8.13
<u>78,846,117</u>		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferral Amortization	407	3	908,201	ID	Situs	908,201	8.14.1
Adjustment to Tax:							
Schedule M	SCHMAT	3	908,201	ID	Situs	908,201	
Deferred Income Tax Expense	41110	3	(223,296)	ID	Situs	(223,296)	

Description of Adjustment:

This adjustment follows the language used in Case No. PAC-E-17-07, the Company has deferred costs above a cost cap to a regulatory asset for recovery in a future general rate case. The cost cap was set not to exceed the total annual amount of project benefits. In Case No. PAC-E-21-03, the Company estimated the deferral balance and sought recovery in that docket. The stipulation in that docket delayed the decision of recovery for the next general rate case. As such, the Company is proposing a three year amortization of the deferral in this docket.
 Please note, this adjustment excludes all carrying charges or inclusion in rate base per the language in the stipulation in PAC-E-21-03.

Rocky Mountain Power
Idaho General Rate Case - December 2024
RTM Adjustment

Page 8.14.1

Year	Period	PAC- E-22-05 Exhibit 4	Amortization	Balance
2025	1	(2,724,603)	(75,683)	(2,648,920)
2025	2		(75,683)	(2,573,237)
2025	3		(75,683)	(2,497,553)
2025	4		(75,683)	(2,421,870)
2025	5		(75,683)	(2,346,186)
2025	6		(75,683)	(2,270,503)
2025	7		(75,683)	(2,194,819)
2025	8		(75,683)	(2,119,136)
2025	9		(75,683)	(2,043,453)
2025	10		(75,683)	(1,967,769)
2025	11		(75,683)	(1,892,086)
2025	12		(75,683)	(1,816,402)
Pro Forma Balance =			(908,201)	

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 RTM Adjustment

For the Month Ending December 31, 2021

Idaho Allocated

\$-Dollars

Line No.	Reference	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	Footnote 1	97,507,819	97,853,808	104,623,406	106,283,085	109,420,408	109,697,543	115,473,587	117,048,710	117,048,710	117,048,710	117,048,710
2	Depreciation Reserve	Footnote 1	(205,248)	(416,510)	(636,155)	(868,725)	(1,109,267)	(1,354,725)	(1,613,230)	(1,882,680)	(2,149,707)	(2,421,706)	(2,692,564)
3	Accumulated DIT Balance	Footnote 1	(573,205)	(988,908)	(1,443,934)	(1,918,064)	(2,387,773)	(2,857,965)	(3,345,323)	(3,959,400)	(4,464,095)	(4,994,594)	(5,481,074)
4	Net Rate Base (previous month)	sum of lines 1-3	96,729,367	96,448,390	102,543,317	103,496,295	105,923,368	105,484,853	110,315,033	111,206,630	110,434,908	109,632,451	108,875,072
5	Pre-Tax Rate of Return	line 36	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%	9.234%
6	Pre-Tax Return on Rate Base	line 4 * line 5	744,327	742,165	789,065	796,399	815,075	811,700	848,868	855,729	849,791	843,616	837,788
7	Wholesale Wheeling Revenue	Footnote 4	(86,029)	(85,913)	(85,733)	(85,577)	(85,329)	(85,371)	(85,247)	(85,339)	(84,711)	(84,521)	(84,158)
8	Operation & Maintenance	Footnote 3	50,886	43,923	66,815	25,968	55,035	64,702	19,793	71,473	71,215	63,593	66,996
9	Depreciation	Footnote 3	211,262	219,645	232,570	240,541	245,459	258,505	269,450	267,027	271,999	270,859	271,194
10	Property Taxes	Footnote 3	60,592	60,592	60,592	60,592	60,592	60,592	60,592	60,592	60,592	60,592	60,592
11	Wind Tax	Footnote 3	-	-	-	-	-	-	-	-	-	-	-
12	Total Plant Revenue Requirement	sum of lines 6-11	981,038	980,412	1,063,309	1,037,923	1,090,831	1,110,128	1,113,456	1,169,481	1,168,885	1,154,138	1,152,218
Net Power Cost													
13	NPC Savings	Footnote 3	(303,628)	(1,102,568)	(276,098)	(313,326)	(250,779)	(754,526)	(550,013)	(595,778)	(705,973)	(600,701)	(1,124,136)
PTC Benefit													
14	PTC Benefit	Footnote 3	(324,070)	(347,906)	(303,234)	(264,126)	(142,136)	(169,292)	(145,346)	(241,460)	(246,881)	(285,410)	(511,851)
15	Gross- up for taxes	line 14 * (line 34 - 1)	(105,655)	(113,426)	(98,862)	(86,112)	(46,340)	(55,193)	(47,386)	(78,722)	(80,489)	(93,051)	(166,876)
16	PTC Revenue Requirement	sum of lines 14 and 15	(429,725)	(461,332)	(402,096)	(350,238)	(188,476)	(224,485)	(192,732)	(320,181)	(327,370)	(378,461)	(678,726)
17	Rev. Requirement	sum of lines 12, 13, 16	247,686	(583,488)	385,115	374,359	651,576	131,116	370,711	253,522	135,543	174,975	(650,644)
Adjustment for ECAM Pass-through													
18	PTC Revenue Requirement	line 16	(429,725)	(461,332)	(402,096)	(350,238)	(188,476)	(224,485)	(192,732)	(320,181)	(327,370)	(378,461)	(678,726)
19	Percentage included in ECAM (100%)	ID ECAM Sharing %	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
20	ECAM Pass-through	line 18 * line 19	(429,725)	(461,332)	(402,096)	(350,238)	(188,476)	(224,485)	(192,732)	(320,181)	(327,370)	(378,461)	(678,726)
21	NPC Savings	line 13	(303,628)	(1,102,568)	(276,098)	(313,326)	(250,779)	(754,526)	(550,013)	(595,778)	(705,973)	(600,701)	(1,124,136)
22	Percentage included in ECAM (90%)	ID ECAM Sharing %	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
23	ECAM Pass-through	line 21 * line 22	(273,265)	(992,311)	(248,489)	(281,993)	(225,701)	(679,074)	(495,011)	(536,201)	(635,376)	(540,631)	(1,011,722)
24	Rev. Req. after ECAM Pass-through	line 17 - line 20 - line 23	950,676	870,156	1,035,699	1,006,590	1,065,753	1,034,675	1,058,454	1,109,904	1,098,288	1,094,067	1,039,804
24.5	Authorized Capped Recovery	line 25 - line 24	(247,686)	-	(385,115)	(374,359)	(651,576)	(131,116)	(370,711)	(253,522)	(135,543)	(174,975)	-
25	Total Deferral - ID Share	Footnote 5	702,990	870,156	650,585	632,231	414,177	903,559	687,743	856,382	962,746	919,092	1,039,804
26	Annual \$300,000 Benefit provided by Company	Final Order No. 34104	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
27	Net Customer (Benefit)	sum of lines 20, 23, 25, 26	(25,000)	(608,488)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(675,644)
ECAM Deferral Balance - ID Share													
28	Beginning Deferral Balance		-	678,273	1,524,346	2,151,461	2,760,738	3,152,378	4,033,930	4,700,311	5,535,956	6,478,705	7,378,569
29	Monthly Deferral	Footnote 5	677,990	845,156	625,585	607,231	389,177	878,559	662,743	831,382	937,746	1,014,804	1,003,631
30	Deferral Collection	Footnote 3	-	-	-	-	-	-	-	-	-	-	-
31	Carrying Charge	Footnote 2	282	917	1,531	2,046	2,463	2,993	3,638	4,263	5,004	5,771	6,572
32	Ending Deferral Balance	sum of lines 28-31	678,273	1,524,346	2,151,461	2,760,738	3,152,378	4,033,930	4,700,311	5,535,956	6,478,705	7,378,569	8,399,944
33	Federal/State Combined Tax Rate		24.5866%										
34	Net to Gross Bump up Factor = (1/(1-tax rate))	(1/(1-tax rate))	1.3260										
35	Deferred Balance Carrying Charge	Footnote 2	1.00%										
36	Pretax Return	Case No. PAC-E-15-09	9.234%										
37	Property Tax Rate	Rate as percent of net plant in PAC-E-15-09	0.78%										
38	Idaho SG Factor	Case No. PAC-E-15-09	6.0136%										
39	Idaho GPS Factor	Case No. PAC-E-15-09	5.7978%										

(2,724,603)
 Ref. 8.14.1

Footnotes:

- 1) Ending monthly capital balance of the previous month.
- 2) The RTM deferral balance is included in the ECAM carrying charge calculation and is therefore zero here.
- 3) Equals the monthly sum of all projects
- 4) Wheeling Revenue is based on the 2021 IRP
- 5) The RTM is capped until the next general rate case so that, after taking into account the new wind generation benefits that will flow through the Company's ECAM, it will not operate to surcharge customers.
- 6) Annual \$300,000 Benefit provided by Company stipulated in Final Order No. 34104

Idaho General Rate Case
December 2023
Year End Factors

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S													Situs
System Generation	SG	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%			Pg. 9.14
Divisional Generation - Pac. Power	DGP	3.0404%	55.8605%	15.7061%	0.0000%	25.3930%	0.0000%	0.0000%	0.0000%	25.3930%	0.0000%			Pg. 9.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	86.0681%	10.5125%	3.3726%	3.3726%	0.0468%			Pg. 9.17
System Capacity	SC	1.5006%	27.5128%	7.7768%	0.0000%	11.8359%	44.4424%	5.2511%	1.6559%	13.4919%	0.0245%			Pg. 9.14
System Energy	SE	1.3971%	25.8372%	7.1411%	0.0000%	13.7576%	43.9635%	5.9012%	1.9792%	15.7368%	0.0231%			Pg. 9.16
System Overhead	SO	2.5302%	27.9734%	7.4647%	0.0000%	11.1982%	43.7376%	5.3334%	1.7459%	12.9440%	0.0167%			Pg. 9.6
Gross Plant-System	GPS	2.5302%	27.9734%	7.4647%	0.0000%	11.1982%	43.7376%	5.3334%	1.7459%	12.9440%	0.0167%			Pg. 9.6
System Net Plant	SNP	2.5926%	27.2421%	7.1430%	0.0000%	11.0589%	44.8952%	5.3452%	1.7059%	12.7648%	0.0171%	0.0000%	0.0000%	Pg. 9.6
Division Net Plant Distribution	SNPD	5.4417%	27.0507%	6.1195%	0.0000%	7.6148%	47.2729%	4.9706%	1.5297%	9.1446%	0.0000%			Pg. 9.5
Customer - System	CN	2.2382%	30.4337%	6.6458%	0.0000%	6.2307%	49.3595%	4.2894%	0.8027%	7.0334%	0.0000%	0.0000%	0.0000%	Pg. 9.9
CIAC	CIAC	5.4417%	27.0507%	6.1195%	0.0000%	7.6148%	47.2729%	4.9706%	1.5297%	9.1446%	0.0000%			Pg. 9.9
Bad Debt Expense	BADDEBT	5.7180%	44.8142%	18.1817%	0.0000%	4.8401%	24.9715%	1.4754%	-0.0009%	4.8392%	0.0000%	0.0000%	0.0000%	Pg. 9.9
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	10.9460%				10.9460%				Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	11.6100%				11.6100%				Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	15.5000%				15.5000%				Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	16.7100%				16.7100%				Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	20.6776%				20.6776%				Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	3.8051%	46.9355%	13.9815%	13.5384%	17.3435%				Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.4901%	27.8429%	7.4636%	0.0000%	12.1738%	43.8045%	5.4155%	1.7848%	13.9586%	0.0248%	0.0000%	0.0000%	See SG
System Net Transmission Plant	SNPT	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%			See SG
System Net Production Plant	SNPP	1.4799%	27.3561%	7.5638%	0.0000%	12.2658%	44.1433%	5.4137%	1.7531%	14.0189%	0.0243%	0.0000%	0.0000%	See SG
System Net Hydro Plant	SNPPH	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%	0.0000%	0.0000%	See SG
System Net Other Production Plant	SNPPO	1.4744%	27.1005%	7.6164%	0.0000%	12.3139%	44.3217%	5.4126%	1.7364%	14.0504%	0.0241%			See SG
System Net General Plant	SNPG	2.6671%	28.2837%	6.4036%	0.0000%	12.7646%	41.2949%	6.3605%	2.2152%	14.9798%	0.0103%			See SG
System Net Intangible Plant	SNPI	1.9844%	27.3021%	7.5414%	0.0000%	11.8785%	43.8730%	5.8829%	1.5206%	13.3991%	0.0171%			See SG
Trojan Plant Allocator	TROJP	1.4629%	26.9030%	7.5455%	0.0000%	12.5353%	44.2681%	5.4877%	1.7736%	14.3089%	0.0240%			Pg. 9.10
Trojan Decommissioning Allocator	TROJD	1.4608%	26.8693%	7.5327%	0.0000%	12.5739%	44.2585%	5.5008%	1.7801%	14.3540%	0.0239%			Pg. 9.10
DIT Balance	DITBAL	1.9914%	24.7999%	7.2683%	0.0000%	12.3578%	46.3775%	5.5577%	1.4069%	13.7647%	0.0257%	-0.0262%	0.2410%	Pg. 9.8
Tax Depreciation	TAXDEPR	2.4680%	27.0027%	7.4896%	0.0000%	11.3137%	44.6135%	5.7585%	1.3206%	12.6343%	0.0235%	0.0099%	0.0000%	Pg. 9.12
SCHMAT Depreciation Expense	SCHMDEXP	2.2849%	27.4227%	7.6218%	0.0000%	11.7090%	44.4251%	5.4114%	1.7787%	13.4877%	0.0185%	0.0000%	0.0000%	Pg. 9.12
System Generation Cholla Transaction	SGCT	1.4750%	27.1004%	7.6197%	0.0000%	12.3193%	44.3334%	5.4149%	1.7372%	14.0565%				See SG

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS
 DESCRIPTION

2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
YEAR-END BALANCE													
CALCULATION OF INTERNAL FACTORS													
DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	OTHER	NUTIL
STEAM :													
STEAM PRODUCTION PLANT													
S	0	0	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	7,030,849,213	103,683,148	1,904,930,719	535,603,688	0	865,942,426	3,116,259,759	380,624,594	122,109,752	988,052,179	1,695,128	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>7,030,849,213</u>	<u>103,683,148</u>	<u>1,904,930,719</u>	<u>535,603,688</u>	<u>0</u>	<u>865,942,426</u>	<u>3,116,259,759</u>	<u>380,624,594</u>	<u>122,109,752</u>	<u>988,052,179</u>	<u>1,695,128</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION													
S	(81,121,419)	(742,672)	0	(10,708,848)	0	(14,172,100)	(51,160,887)	(4,336,912)	0	(14,172,100)	0	0	0
DGP	(855,201,441)	(12,611,560)	(231,707,358)	(65,148,467)	0	(105,329,412)	(379,048,072)	(46,297,494)	(14,852,891)	(120,182,303)	(206,188)	0	0
DGU	(792,405,175)	(11,685,511)	(214,693,405)	(60,364,704)	0	(97,595,218)	(351,215,093)	(42,897,933)	(13,762,264)	(111,357,481)	(191,048)	0	0
SG	(2,367,699,519)	(34,916,200)	(641,501,960)	(180,369,192)	0	(291,613,631)	(1,049,427,531)	(128,178,637)	(41,121,519)	(332,735,150)	(570,849)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>(4,096,427,554)</u>	<u>(59,955,943)</u>	<u>(1,087,902,723)</u>	<u>(316,591,211)</u>	<u>0</u>	<u>(508,710,360)</u>	<u>(1,830,851,583)</u>	<u>(221,710,976)</u>	<u>(69,736,674)</u>	<u>(578,447,034)</u>	<u>(988,085)</u>	<u>0</u>	<u>0</u>
TOTAL NET STEAM PLANT	2,934,421,659	43,727,205	817,027,996	219,012,477	0	357,232,066	1,285,408,176	158,913,618	52,373,079	409,605,145	727,043	0	0
SNPPS													
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4901%	27.8429%	7.4638%	0.0000%	12.1738%	43.8045%	5.4155%	1.7848%	13.9586%	0.0248%	0.0000%	0.0000%
NUCLEAR :													
NUCLEAR PRODUCTION PLANT													
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	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>	<u>0</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION													
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	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>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NUCLEAR PLANT	0	0	0	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%	0.0000%	0.0000%	0.0000%
HYDRO :													
HYDRO PRODUCTION PLANT													
S	0	0	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	1,071,042,538	15,794,545	290,187,113	81,591,045	0	131,913,108	474,714,599	57,982,346	18,601,557	150,514,665	258,227	0	0
	<u>1,071,042,538</u>	<u>15,794,545</u>	<u>290,187,113</u>	<u>81,591,045</u>	<u>0</u>	<u>131,913,108</u>	<u>474,714,599</u>	<u>57,982,346</u>	<u>18,601,557</u>	<u>150,514,665</u>	<u>258,227</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)													
S	0	0	0	0	0	0	0	0	0	0	0	0	0
DGP	(149,544,071)	(2,205,310)	(40,517,310)	(11,392,131)	0	(18,418,338)	(66,281,918)	(8,095,772)	(2,597,238)	(21,015,576)	(36,055)	0	0
DGU	(33,570,605)	(495,062)	(9,095,584)	(2,557,378)	0	(4,134,666)	(14,879,387)	(1,817,390)	(583,045)	(4,717,710)	(8,094)	0	0
SG	(288,329,754)	(4,251,967)	(78,119,753)	(21,964,698)	0	(35,511,637)	(127,795,432)	(15,609,124)	(5,007,628)	(40,519,265)	(69,516)	0	0
	<u>(471,444,430)</u>	<u>(6,952,338)</u>	<u>(127,732,647)</u>	<u>(35,914,207)</u>	<u>0</u>	<u>(58,064,641)</u>	<u>(208,956,736)</u>	<u>(25,522,286)</u>	<u>(8,187,910)</u>	<u>(66,252,551)</u>	<u>(113,665)</u>	<u>0</u>	<u>0</u>
TOTAL NET HYDRO PRODUCTION PLANT	599,598,108	8,842,206	162,454,466	45,676,838	0	73,848,468	265,757,862	32,460,060	10,413,646	84,262,114	144,562	0	0
SNPPH													
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%	0.0000%	0.0000%

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
OTHER:													
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)													
TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	OTHER	NUTIL	
S	1,023,904	-	589,049	-	-	434,855	-	-	-	-	-	-	-
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	5,553,709,327	81,899,931	1,504,716,028	423,076,517	0	684,013,038	2,461,551,992	300,657,615	96,455,215	780,468,252	1,338,991	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0	0
	5,554,733,231	81,899,931	1,505,305,077	423,076,517	0	684,013,038	2,461,986,847	300,657,615	96,455,215	780,468,252	1,338,991	0	0
LESS ACCUMULATED DEPRECIATION													
S	-54773.74	0	(389)	0	0	(54,385)	0	0	0	0	0	0	0
DGP	48,410,444	713,903	13,116,273	3,687,863	0	5,962,389	21,456,799	2,620,765	840,779	6,803,167	11,672	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	(579,435,958)	(8,544,877)	(156,991,755)	(44,140,903)	0	(71,365,231)	(256,821,460)	(31,368,554)	(10,063,476)	(81,428,707)	(139,701)	0	0
SSGCT	(52,287,414)	(771,077)	(14,166,696)	(3,983,208)	0	(6,439,889)	(23,175,175)	(2,830,650)	(908,113)	(7,348,002)	(12,606)	0	0
	(583,367,702)	(8,602,051)	(158,042,566)	(44,436,247)	0	(71,842,731)	(258,594,221)	(31,578,439)	(10,130,810)	(81,973,541)	(140,636)	0	0
TOTAL NET OTHER PRODUCTION PLANT	4,971,365,529	73,297,881	1,347,262,511	378,640,269	0	612,170,306	2,203,392,626	269,079,176	86,324,405	698,494,711	1,198,355	0	0
SNPPO													
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4744%	27.1005%	7.6164%	0.0000%	12.3139%	44.3217%	5.4126%	1.7364%	14.0504%	0.0241%	0.0000%	0.0000%
PRODUCTION:													
TOTAL PRODUCTION PLANT													
TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	OTHER	NUTIL	
S	1,023,904	0	589,049	0	0	434,855	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	13,655,601,078	201,377,624	3,699,833,859	1,040,271,249	0	1,681,868,572	6,052,526,349	739,264,555	237,166,524	1,919,035,096	3,292,346	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0	0
	13,656,624,982	201,377,624	3,700,422,908	1,040,271,249	0	1,681,868,572	6,052,961,205	739,264,555	237,166,524	1,919,035,096	3,292,346	0	0
LESS ACCUMULATED DEPRECIATION													
S	(81,176,192)	(742,672)	(389)	(10,708,848)	0	(14,172,100)	(51,215,272)	(4,336,912)	0	(14,172,100)	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	(5,070,063,493)	(74,767,660)	(1,373,677,546)	(386,232,818)	0	(624,445,632)	(2,247,187,269)	(274,474,789)	(88,055,394)	(712,501,026)	(1,222,385)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0	0
	(5,151,239,686)	(75,510,332)	(1,373,677,935)	(396,941,666)	0	(638,617,732)	(2,298,402,541)	(278,811,701)	(88,055,394)	(726,673,126)	(1,222,385)	0	0
TOTAL NET PRODUCTION PLANT	8,505,385,297	125,867,292	2,326,744,973	643,329,584	0	1,043,250,840	3,754,558,664	460,452,853	149,111,130	1,192,361,970	2,069,961	0	0
SNPP													
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4799%	27.3561%	7.5638%	0.0000%	12.2658%	44.1433%	5.4137%	1.7531%	14.0189%	0.0243%	0.0000%	0.0000%
TRANSMISSION:													
TRANSMISSION PLANT													
TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC			
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	8,211,445,572	121,093,271	2,224,800,226	625,540,443	0	1,011,348,542	3,639,531,531	444,537,785	142,614,008	1,153,962,550	1,979,768	0	0
	8,211,445,572	121,093,271	2,224,800,226	625,540,443	0	1,011,348,542	3,639,531,531	444,537,785	142,614,008	1,153,962,550	1,979,768	0	0
LESS ACCUMULATED DEPRECIATION													
DGP	(359,695,430)	(5,304,388)	(97,455,493)	(27,401,270)	0	(44,301,268)	(159,426,601)	(19,472,602)	(6,247,086)	(50,548,354)	(86,722)	0	0
DGU	(432,401,988)	(6,376,584)	(117,154,529)	(32,939,990)	0	(53,256,046)	(191,652,086)	(23,408,670)	(7,509,832)	(60,765,878)	(104,251)	0	0
SG	(1,465,494,774)	(21,611,488)	(397,059,577)	(111,640,057)	0	(180,495,138)	(649,546,343)	(79,336,555)	(25,452,289)	(205,947,427)	(353,329)	0	0
	(2,257,592,192)	(33,292,460)	(611,669,599)	(171,981,316)	0	(278,052,452)	(1,000,625,029)	(122,217,827)	(39,209,207)	(317,261,659)	(544,302)	0	0
TOTAL NET TRANSMISSION PLANT	5,953,853,380	87,800,811	1,613,130,627	453,559,126	0	733,296,091	2,638,906,501	322,319,958	103,404,801	836,700,891	1,435,465	0	0
SNPT													
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%	0.0000%	0.0000%

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
DISTRIBUTION:														
DISTRIBUTION PLANT - PACIFIC POWER														
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC		
LESS ACCUMULATED DEPRECIATION	S	4,580,805,857	463,732,609	2,714,118,568	647,928,500	0	755,026,180	0	0	0	755,026,180	0		
	S	(1,942,725,168)	(153,182,744)	(1,170,381,653)	(298,700,542)	0	(320,460,228)	0	0	0	(320,460,228)	0		
		2,638,080,689	310,549,865	1,543,736,915	349,227,958	0	434,565,951	0	0	0	434,565,951	0		
DNPDP		100.0000%	11.7718%	58.5174%	13.2380%	0.0000%	16.4728%	0.0000%	0.0000%	0.0000%	16.4728%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER														
LESS ACCUMULATED DEPRECIATION	S	4,468,451,982	0	0	0	0	3,864,446,642	448,229,072	155,776,267	155,776,267	0			
	S	(1,399,703,327)	0	0	0	0	(1,166,660,638)	(164,566,431)	(68,476,259)	(68,476,259)	0			
		3,068,748,654	0	0	0	0	2,697,786,005	283,662,641	87,300,008	87,300,008	0			
DNPDU		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.9116%	9.2436%	2.8448%	2.8448%	0.0000%			
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.9116%	9.2436%	2.8448%	2.8448%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		5,706,829,343	310,549,865	1,543,736,915	349,227,958	0	434,565,951	2,697,786,005	283,662,641	87,300,008	521,865,959	0		
DNPD & SNPD		100.0000%	5.4417%	27.0507%	6.1195%	0.0000%	7.6148%	47.2729%	4.9706%	1.5297%	9.1446%	0.0000%		
SYSTEM NET PLANT DISTRIBUTION		100.0000%	5.4417%	27.0507%	6.1195%	0.0000%	7.6148%	47.2729%	4.9706%	1.5297%	9.1446%	0.0000%		
GENERAL:														
GENERAL PLANT														
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC		
S		757,436,319	22,971,848	225,002,516	51,341,546	0	100,712,133	281,059,114	56,145,663	20,203,499	120,915,632	0		
DGP		0	0	0	0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0	0	0	0		
SE		3,035,647	42,410	784,326	216,779	0	417,631	1,334,577	179,141	60,083	477,714	700		
SG		340,600,631	5,022,799	92,281,969	25,946,646	0	41,949,490	150,963,278	18,438,879	5,915,453	47,864,943	82,118		
SO		435,546,613	11,020,122	121,837,271	32,512,406	0	48,773,189	190,497,628	23,229,422	7,604,024	56,377,213	72,551		
CN		15,660,112	350,503	4,765,952	1,040,734	0	975,733	7,729,756	671,731	125,704	1,101,436	0		
DEU		0	0	0	0	0	0	0	0	0	0	0		
SSGCT		0	0	0	0	0	0	0	0	0	0	0		
SSGCH		0	0	0	0	0	0	0	0	0	0	0		
Remove Capital Lease		(10,222,626)	(112,112)	(4,679,981)	(579,147)	0	(936,342)	(3,369,605)	(411,569)	(132,037)	(1,068,379)	(1,833)		
		1,542,056,696	39,295,571	439,992,054	110,478,964	0	191,891,834	628,214,746	98,253,266	33,776,725	225,668,559	153,536		
LESS ACCUMULATED DEPRECIATION														
S		(320,056,419)	(8,667,278)	(96,378,012)	(29,157,034)	0	(38,841,060)	(115,667,340)	(23,281,694)	(8,064,002)	(46,905,062)	0		
DGP		(497,527)	(7,337)	(134,800)	(37,901)	0	(61,277)	(220,517)	(26,934)	(8,641)	(69,918)	(120)		
DGU		(2,058,644)	(30,359)	(557,767)	(156,826)	0	(253,549)	(912,446)	(111,447)	(35,754)	(289,303)	(496)		
SE		(1,644,822)	(22,980)	(424,976)	(117,459)	0	(226,287)	(723,122)	(97,065)	(32,555)	(258,842)	(379)		
SG		(144,264,990)	(2,127,460)	(39,087,001)	(10,989,976)	0	(17,768,149)	(63,942,089)	(7,809,982)	(2,505,553)	(20,273,701)	(34,782)		
SO		(118,408,145)	(2,995,942)	(33,122,804)	(8,838,856)	0	(13,259,529)	(51,788,879)	(6,315,174)	(2,067,238)	(15,326,767)	(19,724)		
CN		(6,659,237)	(149,046)	(2,026,652)	(442,557)	0	(414,916)	(3,286,967)	(285,644)	(53,454)	(468,370)	0		
SSGCT		(155,649)	(2,295)	(42,171)	(11,857)	0	(19,170)	(68,988)	(8,426)	(2,703)	(21,873)	(38)		
SSGCH		0	0	0	0	0	0	0	0	0	0	0		
		(593,745,434)	(14,002,696)	(171,774,183)	(49,752,465)	0	(70,843,938)	(236,610,347)	(37,936,367)	(12,769,899)	(83,613,837)	(55,539)		
TOTAL NET GENERAL PLANT		948,311,263	25,292,875	268,217,870	60,726,499	0	121,047,896	391,604,399	60,316,899	21,006,827	142,054,722	97,997		
SNPG		100.0000%	2.6671%	28.2837%	6.4036%	0.0000%	12.7646%	41.2949%	6.3605%	2.2152%	14.9798%	0.0103%		
SYSTEM NET GENERAL PLANT		100.0000%	2.6671%	28.2837%	6.4036%	0.0000%	12.7646%	41.2949%	6.3605%	2.2152%	14.9798%	0.0103%		

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
MINING :															
GENERAL MINING PLANT		1,822,901	25,467	470,987	130,175	0	250,787	801,411	107,574	36,080	286,866	421			
LESS ACCUMULATED DEPRECIATION	SE	0	0	0	0	0	0	0	0	0	0	0			
		1,822,901	25,467	470,987	130,175	0	250,787	801,411	107,574	36,080	286,866	421			
SNPM															
SYSTEM NET PLANT MINING		100.0000%	1.3971%	25.8372%	7.1411%	0.0000%	13.7576%	43.9635%	5.9012%	1.9792%	15.7368%	0.0231%			
INTANGIBLE :															
INTANGIBLE PLANT		24,333,830	472,341	4,613,651	2,021,868	0	5,349,853	7,519,525	4,356,591	0	5,349,853	0			
DGP	S	0	0	0	0	0	0	0	0	0	0	0			
DGU		0	0	0	0	0	0	0	0	0	0	0			
SE		9,106	127	2,353	650	0	1,253	4,003	537	180	1,433	2			
CN		232,118,881	5,195,255	70,642,375	15,426,073	0	14,462,602	114,572,764	9,956,595	1,863,218	16,325,820	0			
SG		319,816,855	4,716,303	86,650,834	24,363,357	0	39,389,692	141,751,354	17,313,721	5,554,486	44,944,178	77,107			
SO		504,045,876	12,753,278	140,998,855	37,625,696	0	56,443,844	220,457,560	26,882,758	8,799,923	65,243,767	83,961			
SSGCT		0	0	0	0	0	0	0	0	0	0	0			
SSGCH		0	0	0	0	0	0	0	0	0	0	0			
		1,080,324,548	23,137,305	302,908,069	79,437,644	0	115,647,243	484,305,206	58,510,202	16,217,808	131,865,051	161,070			
LESS ACCUMULATED AMORTIZATION															
DGP	S	(1,753,079)	0	(155,439)	(421)	0	(345,019)	(252,200)	(1,000,000)	0	(345,019)	0			
DGU		0	0	0	0	0	0	0	0	0	0	0			
DGU		(428,234)	(6,315)	(116,025)	(32,623)	0	(52,743)	(189,805)	(23,183)	(7,437)	(60,180)	(103)			
SE		(6,450)	(90)	(1,667)	(461)	0	(887)	(2,836)	(381)	(128)	(1,015)	(1)			
CN		(193,794,139)	(4,337,476)	(58,978,736)	(12,879,101)	0	(12,074,707)	(95,655,855)	(8,312,679)	(1,555,585)	(13,630,292)	0			
SG		(162,650,771)	(2,398,593)	(44,068,425)	(12,390,588)	0	(20,032,602)	(72,091,157)	(8,805,321)	(2,824,871)	(22,857,473)	(39,215)			
SO		(379,939,142)	(9,613,152)	(106,281,961)	(28,361,455)	0	(42,546,178)	(166,176,255)	(20,263,656)	(6,633,197)	(49,179,375)	(63,288)			
SSGCT		0	0	0	0	0	0	0	0	0	0	0			
SSGCH		0	0	0	0	0	0	0	0	0	0	0			
		(738,571,815)	(16,355,626)	(209,602,253)	(53,664,648)	0	(75,052,136)	(334,368,108)	(38,405,219)	(11,021,219)	(86,073,354)	(102,608)			
TOTAL NET INTANGIBLE PLANT		341,752,732	6,781,679	93,305,816	25,772,996	0	40,595,107	149,937,098	20,104,983	5,196,590	45,791,697	58,463			
SNPI															
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.9844%	27.3021%	7.5414%	0.0000%	11.8785%	43.8730%	5.8829%	1.5206%	13.3991%	0.0171%			
GROSS PLANT :															
PRODUCTION PLANT		13,656,624,982	201,377,624	3,700,422,908	1,040,271,249	0	1,681,868,572	6,052,961,205	739,264,555	237,166,524	1,919,035,096	3,292,346	0	0	
TRANSMISSION PLANT		8,211,445,572	121,093,271	2,224,800,226	625,540,443	0	1,011,348,542	3,639,531,531	444,537,785	142,614,008	1,153,962,550	1,979,768	0	0	
DISTRIBUTION PLANT		9,049,257,838	463,732,609	2,714,118,568	647,928,500	0	755,026,180	3,864,446,642	448,229,072	155,776,267	910,802,446	0	0	0	
GENERAL PLANT		1,543,879,597	39,321,038	440,463,040	110,609,139	0	192,142,621	629,016,157	98,380,840	33,812,805	225,955,425	153,957	0	0	
INTANGIBLE PLANT		1,080,324,548	23,137,305	302,908,069	79,437,644	0	115,647,243	484,305,206	58,510,202	16,217,808	131,865,051	161,070	0	0	
TOTAL GROSS PLANT		33,541,532,537	848,661,847	9,382,712,811	2,503,786,975	0	3,756,033,157	14,670,260,741	1,788,902,454	585,587,411	4,341,620,568	5,587,141	0	0	
GPS															
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.5302%	27.9734%	7.4647%	0.0000%	11.1982%	43.7376%	5.3334%	1.7459%	12.9440%	0.0167%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION															
PRODUCTION PLANT		(5,151,239,686)	(75,510,332)	(1,373,677,935)	(396,941,666)	0	(638,617,732)	(2,298,402,541)	(278,811,701)	(88,055,394)	(726,673,126)	(1,222,385)	0	0	
TRANSMISSION PLANT		(2,257,592,192)	(33,292,460)	(611,669,599)	(171,981,316)	0	(278,052,452)	(1,000,625,029)	(122,217,827)	(39,209,207)	(317,261,659)	(544,302)	0	0	
DISTRIBUTION PLANT		(3,342,428,495)	(153,182,744)	(1,170,381,653)	(298,700,542)	0	(320,460,228)	(1,166,660,638)	(164,566,431)	(68,476,259)	(388,936,487)	0	0	0	
GENERAL PLANT		(593,745,434)	(14,002,696)	(171,774,183)	(49,752,465)	0	(70,843,938)	(236,610,347)	(37,936,367)	(12,769,899)	(83,613,837)	(55,539)	0	0	
INTANGIBLE PLANT		(738,571,815)	(16,355,626)	(209,602,253)	(53,664,648)	0	(75,052,136)	(334,368,108)	(38,405,219)	(11,021,219)	(86,073,354)	(102,608)	0	0	
		(12,083,577,621)	(292,343,858)	(3,537,105,623)	(971,040,637)	0	(1,383,026,486)	(5,036,666,663)	(641,937,545)	(219,531,977)	(1,602,558,463)	(1,924,834)	0	0	

IDAHO General Rate Case
HISTORICAL DECEMBER 2023 FACTORS
YEAR-END FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
NET PLANT		21,457,954,916	556,317,990	5,845,607,189	1,532,746,339	0	2,373,006,671	9,833,594,078	1,146,964,908	366,055,434	2,739,062,106	3,662,307	0	0
SNP														
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.5926%	27.2421%	7.1430%	0.0000%	11.0589%	44.8952%	5.3452%	1.7059%	12.7648%	0.0171%	0.0000%	0.0000%	
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%													
INT														
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.5926%	27.2421%	7.1430%	0.0000%	11.0589%	44.8952%	5.3452%	1.7059%	12.7648%	0.0171%	0.0000%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		32,601,940,049	824,888,446	9,119,876,685	2,433,648,873	0	3,650,816,124	14,259,305,553	1,738,790,274	569,183,464	4,219,999,588	5,430,629		
SO														
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.5302%	27.9734%	7.4647%	0.0000%	11.1982%	43.7376%	5.3334%	1.7459%	12.9440%	0.0167%			
IBT														
INCOME BEFORE TAXES		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Utility</u>
INCOME BEFORE STATE TAXES		(761,934,523)	(49,267,421)	(194,987,941)	(56,138,374)	0	(155,691,561)	(276,340,520)	(15,111,869)	(3,668,476)	(159,360,037)	14,798,709	(18,211,623)	0
Interest Synchronization		9,767,762	376,892	8,847,584	3,302,256	-	6,565,839	18,884,278	2,844,659	541,373	7,107,212	11,263	(31,792,579)	186,196
INCOME BEFORE TAXES (FACTOR)	100.0000%	(744,851,315)	(48,890,529)	(186,140,357)	(52,836,118)	0	(149,125,722)	(257,456,242)	(12,267,210)	(3,127,103)	(152,252,825)	14,809,972	(50,004,202)	186,196
See Calculation of EXCTAX														
DITEXP:		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Utility</u>
Pacific Power														
Production	S													
Transmission	S													
Distribution	S													
General	S													
Mining Plant	S													
Non-Utility	NUTIL													
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)		(1,178,449)	(112,575)	47	181	0	19	0	3,387,251
Rocky Mountain Power														
Production	S													
Transmission	S													
Distribution	S													
General	S													
Mining Plant	S													
Non-Utility	NUTIL													
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)		(25)	(10,186,954)	(1,590,928)	(593,259)	0	(48,517)	0	0

**IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
PC (Post Merger)														
Production	S													
Hydro - P	S													
Hydro - U	S													
Transmission	S													
Distribution	S													
General	S													
Mining Plant	S													
Intangibles	S													
Non-Utility	NUTIL													

Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	0	2,540,410		40,512,699	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	0	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.0000%	0.3225%	0.0000%	5.6810%

Wyoming

DITBAL:	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility
Case #847, Report #4 (2022 Q2 Provision)	3,195,279,563	63,419,662	785,701,278	235,039,519	0	393,271,255	1,478,270,638	180,356,688	43,680,487	436,951,742	1,011,015	-833,975	15,362,994
Jurisdictional ADIT - 12/31/2023 - CA	22,876,556	22,876,556											
Jurisdictional ADIT - 12/31/2023 - ID	30,703,525						30,703,525						
Jurisdictional ADIT - 12/31/2023 - OTHER	(833,975)											-833,975	
Jurisdictional ADIT - 12/31/2023 - OR	76,457,781		76,457,781										
Jurisdictional ADIT - 12/31/2023 - SG	1,714,606,991	25,285,118	464,553,773	130,617,199	0	211,176,615	759,959,517	92,822,584	29,778,798	240,955,413	413,389	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGE	594,939,606	8,773,508	161,192,296	45,321,957	0	73,274,711	263,693,090	32,207,865	10,332,739	83,607,450	143,439	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGW	187,072,161	2,758,732	50,685,130	14,250,987	0	23,040,420	82,915,368	10,127,406	3,249,015	26,289,435	45,103	0	0
Jurisdictional ADIT - 12/31/2023 - SO	151,769,045	3,840,033	42,454,988	11,329,159	0	16,995,335	66,380,135	8,094,443	2,649,671	19,645,006	25,281	0	0
Jurisdictional ADIT - 12/31/2023 - UT	305,439,347						305,439,347						
Jurisdictional ADIT - 12/31/2023 - WA	26,809,614			26,809,614									
Jurisdictional ADIT - 12/31/2023 - WY	70,075,917					70,075,917				70,075,917			
Jurisdictional ADIT - 12/31/2023 - TOTAL	3,179,916,569	63,533,947	795,343,968	228,328,916	0	394,562,998	1,478,387,456	173,955,823	46,010,223	440,573,221	627,212	(833,975)	0
Total Deferred Taxes	3,187,598,066	63,476,805	790,522,623	231,684,217	0	393,917,127	1,478,329,047	177,156,255	44,845,355	438,762,481	819,114	(833,975)	7,681,497
Percentage of Total (DITBAL)	100.0000%	1.9914%	24.7999%	7.2683%	0.0000%	12.3578%	46.3775%	5.5577%	1.4069%	13.7647%	0.0257%	-0.0262%	0.2410%

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	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS

YEAR-END FACTORS DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
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														
Account 904 Balance		34,324,811	1,962,702	15,382,388	6,240,829	0	1,661,345	8,571,418	506,426	(287)	1,661,049	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		100.0000%	5.7180%	44.8142%	18.1817%	0.0000%	4.8401%	24.9715%	1.4754%	-0.0009%	4.8392%	0.0000%	0.0000%	0.0000%
Customer Factors														
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Total Electric Customers	2,138,159	47,856	650,721	142,097	0	133,222	1,055,385	91,715	17,163	150,385	0	0	0	
CN														
Customer System factor - CN		2.2382%	30.4337%	6.6458%	0.0000%	6.2307%	49.3595%	4.2894%	0.8027%	7.0334%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	973,896	47,856	650,721	142,097	0	133,222	0	0	0	133222	0	0	0	
CNP														
Customer Service Pacific Power factor - CNP		4.91%	66.82%	14.59%	0.00%	13.68%	0.00%	0.00%	0.00%	13.68%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers	1,164,263	0	0	0	0	0	1,055,385	91,715	17,163	17,163	0	0	0	
CNU														
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	90.65%	7.88%	1.47%	1.47%	0.00%	0.00%	0.00%	
CIAC														
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
TOTAL NET DISTRIBUTION PLANT	5,706,829,343	310,549,865	1,543,736,915	349,227,958	0	434,565,951	2,697,786,005	283,662,641	87,300,008	521,865,959	0	0	0	
CIAC FACTOR: Same as (SNPD Factor)		100.0000%	5.44%	27.05%	6.12%	0.00%	7.61%	47.27%	4.97%	1.53%	9.14%	0.00%	0.00%	0.00%

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS
 YEAR-END FACTORS

2020 PROTOCOL FACTOR		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
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)														
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Total Taxable Income	(727,674,817)	(47,030,680)	(186,135,489)	(53,589,692)	0	(148,623,164)	(263,794,660)	(14,425,790)	(3,501,927)	(152,125,092)	14,126,847	(17,384,815)	0	
Less Other Electric Items:														
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										0				
Total Taxable Income Excluding Other	(720,359,371)	(47,030,680)	(186,135,489)	(53,589,692)	0	(148,623,164)	(263,794,660)	(14,425,790)	(3,501,927)	(152,125,092)	14,126,847	(17,384,815)	0	
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	6.5288%	25.8393%	7.4393%	0.0000%	20.6318%	36.6199%	2.0026%	0.4861%	21.1179%	-1.9611%	2.4134%	0.0000%	
Trojan Allocators														
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Premerger										Wyoming				
Dec 1991 Plant	16,918,976													
Dec 1992 Plant	17,094,202													
Average	17,006,589	250,794	4,607,747	1,295,546	0	2,094,587	7,537,774	920,675	295,366	2,389,953	4,100	0	0	
Dec 1991 Reserve	(7,851,432)													
Dec 1992 Reserve	(8,434,030)													
Average	(8,142,731)	(120,080)	(2,206,183)	(620,306)	0	(1,002,885)	(3,609,075)	(440,818)	(141,421)	(1,144,306)	(1,963)	0	0	
Postmerger														
Dec 1991 Plant	4,284,960													
Dec 1992 Plant	3,485,613													
Average	3,885,287	57,296	1,052,675	295,978	0	478,525	1,722,063	210,335	67,479	546,003	937	0	0	
Dec 1991 Reserve	(129,394)													
Dec 1992 Reserve	(240,609)													
Average	(185,002)	(2,728)	(50,124)	(14,093)	0	(22,785)	(81,998)	(10,015)	(3,213)	(25,999)	(45)	0	0	
Net Plant	12,564,143	185,282	3,404,115	957,125	0	1,547,441	5,568,763	680,177	218,210	1,765,651	3,029	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%	0.0000%	0.0000%

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS

YEAR-END FACTORS			2020 PROTOCOL FACTOR												Page Ref.
DESCRIPTION			California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	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%	1.4747%	27.0939%	7.6179%	0.0000%	12.3163%	44.3227%	5.4136%	1.7368%	14.0531%	0.0241%	0.0000%	0.0000%	
Account 182.22	TOTAL		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Pre-merger (101)	SG	17,094,202	252,086	4,631,485	1,302,221	0	2,105,378	7,576,606	925,418	296,887	2,402,265	4,121	0	0	
	(108) SG	(8,434,030)	(124,376)	(2,285,107)	(642,497)	0	(1,038,763)	(3,738,187)	(456,588)	(146,480)	(1,185,243)	(2,033)	0	0	
Post-merger (101)	SG	3,485,613	51,402	944,388	265,531	0	429,300	1,544,917	188,698	60,537	489,837	840	0	0	
	(108) SG	(240,609)	(3,548)	(65,190)	(18,329)	0	(29,634)	(106,644)	(13,026)	(4,179)	(33,813)	(58)	0	0	
	(107) SG	1,778,549	26,228	481,878	135,488	0	219,052	788,300	96,284	30,889	249,941	429	0	0	
	(120) SE	1,975,759	27,603	510,481	141,091	0	271,816	868,613	116,594	39,105	310,921	456	0	0	
	(228) SG	7,220,849	106,485	1,956,409	550,078	0	889,343	3,200,473	390,910	125,410	1,014,753	1,741	1,741	0	
	(228) SG	1,472,376	21,713	398,924	112,164	0	181,343	652,596	79,709	25,572	206,914	355	0	0	
	(228) SNNP	3,531,000	52,071	956,685	268,988	0	434,890	1,565,033	191,155	61,325	496,215	851	0	0	
	(228) SE	1,743,025	24,351	450,349	124,471	0	239,798	766,295	102,860	34,499	274,296	402	0	0	
Total Acct 182.22		29,626,734	434,016	7,980,302	2,239,206	0	3,702,522	13,118,002	1,622,016	523,565	4,226,087	7,104	1,741	0	
Revised Study (228)	SNNP	112,680	1,662	30,529	8,584	0	13,878	49,943	6,100	1,957	15,835	27	0	0	
	(228) SE	941,950	13,160	243,374	67,266	0	129,589	414,114	55,587	18,643	148,233	217	0	0	
December 1993 Adj.		1,054,630	14,821	273,903	75,850	0	143,467	464,057	61,687	20,600	164,068	244	0	0	
Adjusted Acct 182.22		30,681,364	448,838	8,254,205	2,315,056	0	3,845,989	13,582,059	1,683,703	544,166	4,390,155	7,349	1,741	0	
TROJP		100.0000%	1.4629%	26.9030%	7.5455%	0.0000%	12.5353%	44.2681%	5.4877%	1.7736%	14.3089%	0.0240%	0.0057%	0.0000%	
Trojan Plant Allocator															
Account 228.42	TOTAL		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Plant - Premerger	SG	7,220,849	106,485	1,956,409	550,078	0	889,343	3,200,473	390,910	125,410	1,014,753	1,741	1,741	0	
- Postmerger	SG	1,472,376	21,713	398,924	112,164	0	181,343	652,596	79,709	25,572	206,914	355	0	0	
Storage Facility	SE	1,743,025	24,351	450,349	124,471	0	239,798	766,295	102,860	34,499	274,296	402	0	0	
Transition Costs	SNNP	3,531,000	52,071	956,685	268,988	0	434,890	1,565,033	191,155	61,325	496,215	851	0	0	
Total Acct 228.42		13,967,250	204,621	3,762,367	1,055,702	0	1,745,373	6,184,397	764,635	246,805	1,992,179	3,349	1,741	0	
Transition Costs	SNNP	112,680	1,662	30,529	8,584	0	13,878	49,943	6,100	1,957	15,835	27	0	0	
Storage Facility	SE	941,950	13,160	243,374	67,266	0	129,589	414,114	55,587	18,643	148,233	217	0	0	
December 1993 Adj.		1,054,630	14,821	273,903	75,850	0	143,467	464,057	61,687	20,600	164,068	244	0	0	
Adjusted Acct 228.42		15,021,880	219,442	4,036,270	1,131,551	0	1,888,841	6,648,454	826,322	267,406	2,156,246	3,594	1,741	0	
TROJD		100.0000%	1.4608%	26.8693%	7.5327%	0.0000%	12.5739%	44.2585%	5.5008%	1.7801%	14.3540%	0.0239%	0.0116%	0.0000%	
Trojan Decommissioning Allocator															
SCHMA	TOTAL		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	
Amortization Expense :															
Amortization of Limited Term Plant	Acct 404	62,649,787	1,358,409	17,816,627	4,622,525	0	6,584,604	28,171,718	3,155,490	931,558	7,516,162	8,855	0	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	376,987	1,111	20,416	5,740	0	9,281	335,033	4,079	1,309	10,589	18	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	3,674,826	(6,900,683)	518,340	95,274	0	5,128,062	3,218,156	133,484	21,721	5,149,783	302	3,460,170	0	
Total Amortization Expense :		66,701,600	(7,541,162)	18,355,383	4,723,540	0	11,721,946	31,724,907	3,293,053	954,588	12,676,534	9,175	3,460,170	0	
Schedule M Amortization Factor		100.0000%	-11.3058%	27.5187%	7.0816%	0.0000%	17.5737%	47.5624%	4.9370%	1.4311%	19.0048%	0.0138%	5.1875%	0.0000%	
SCHMD	TOTAL		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility	

IDAHO General Rate Case
 HISTORICAL DECEMBER 2023 FACTORS

YEAR-END FACTORS DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Depreciation Expense :														
Steam	Acct 403.1	347,917,841	5,230,231	96,093,035	27,018,192	0	43,681,922	157,197,768	19,200,369	6,159,750	49,841,672	85,510	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	31,053,829	457,947	8,413,691	2,365,652	0	3,824,691	13,763,885	1,681,141	539,334	4,364,025	7,487	0	0
Other	Acct 403.4	220,118,182	3,245,762	59,633,307	16,766,875	0	27,108,006	97,573,254	11,915,312	3,822,600	30,930,607	53,065	0	0
Transmission	Acct 403.5	139,388,083	2,055,540	37,765,657	10,618,457	0	17,167,493	61,780,514	7,545,964	2,420,852	19,588,345	33,606	0	0
Distribution	Acct 403.6	216,914,160	10,807,454	59,483,978	16,259,423	0	19,897,067	95,444,871	11,110,281	3,911,086	23,808,153	0	0	0
General	Acct 403.7&8	48,708,304	1,145,606	13,961,665	3,502,211	0	5,891,249	20,312,582	2,882,990	1,005,938	6,897,187	6,062	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :														
		1,004,100,399	22,942,541	275,351,333	76,530,811	0	117,570,429	446,072,873	54,336,056	17,859,560	135,429,988	185,731	0	0
Schedule M Depreciation Factor														
		100.0000%	2.2849%	27.4227%	7.6218%	0.0000%	11.7090%	44.4251%	5.4114%	1.7787%	13.4877%	0.0185%	0.0000%	0.0000%
TAXDEPR														
Case #847, Report #4 (2022 Q2 Provision)		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	Wyoming	FERC	Other	Non-Utility
		1,173,688,352	28,846,523	315,306,819	89,045,432		132,621,522	523,620,350	68,676,876	15,114,352	147,735,873	340,008	116,470	
Jurisdictional ADIT - 12/31/2023 - CA	S	14,249,623	14,249,623											
Jurisdictional ADIT - 12/31/2023 - ID	S	17,124,470						17,124,470						
Jurisdictional ADIT - 12/31/2023 - OTHER	S	116,470											116,470	
Jurisdictional ADIT - 12/31/2023 - OR	S	69,799,220		69,799,220										
Jurisdictional ADIT - 12/31/2023 - SG	SG	657,146,382	9,690,864	178,046,533	50,060,813	0	80,936,302	291,264,791	35,575,514	11,413,128	92,349,430	158,437	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGE	SG	93,381,441	1,377,086	25,300,667	7,113,713	0	11,501,164	41,389,143	5,055,331	1,621,822	13,122,986	22,514	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGW	SG	34,640,563	510,841	9,385,477	2,638,887	0	4,266,445	15,353,621	1,875,314	601,627	4,868,073	8,352	0	0
Jurisdictional ADIT - 12/31/2023 - SO	SO	128,755,129	3,257,739	36,017,209	9,611,231	0	14,418,200	56,314,401	6,867,020	2,247,881	16,666,082	21,447	0	0
Jurisdictional ADIT - 12/31/2023 - UT	UT	119,305,676						119,305,676						
Jurisdictional ADIT - 12/31/2023 - WA	WA	17,338,350			17,338,350									
Jurisdictional ADIT - 12/31/2023 - WY	WY	21,831,028					21,831,028			21,831,028				
Jurisdictional ADIT - 12/31/2023 - TOTAL		1,173,688,352	29,086,153	318,549,107	86,762,993	0	132,953,139	523,627,632	66,497,649	15,884,458	148,837,598	210,750	116,470	0
Total														
		1,173,688,352	28,966,338	316,927,963	87,904,212	0	132,787,330	523,623,991	67,587,263	15,499,405	148,286,736	275,379	116,470	0
Tax Depreciation Factor														
		100.0000%	2.4680%	27.0027%	7.4896%	0.0000%	11.3137%	44.6135%	5.7585%	1.3206%	12.6343%	0.0235%	0.0099%	0.0000%

**IDAHO RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2023 FACTORS
 COINCIDENTAL PEAKS**

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

- (less)

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

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

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

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

+ plus

Adjustments for Ancillary Services Contracts including Reserves, Direct Access and Class 1 DSM Programs Treated As System Resources (Additions to Load)

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-23	31	8	-	52	-	-	-	-	-	-	-	52
Feb-23	2	8	-	52	-	-	-	17	-	-	-	68
Mar-23	1	8	-	50	-	-	-	-	-	-	-	50
Apr-23	3	9	-	52	-	-	-	-	-	-	-	52
May-23	22	17	-	51	-	-	-	-	-	-	-	51
Jun-23	30	18	-	52	-	-	-	-	-	-	-	52
Jul-23	21	18	-	54	-	-	-	-	-	-	-	54
Aug-23	15	17	-	56	-	-	-	-	-	-	-	56
Sep-23	8	18	-	51	-	-	-	-	-	-	-	51
Oct-23	30	8	-	50	-	-	-	-	-	-	-	50
Nov-23	28	18	-	49	-	-	-	-	-	-	-	49
Dec-23	18	18	-	49	-	-	-	-	-	-	-	49
			-	619	-	-	-	17	-	-	-	635

IDAHO RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2023 FACTORS
 COINCIDENTAL PEAKS

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-23	31	8	153	2,759	736	1,062	3,562	474	148	3	3,558	8,893
Feb-23	2	8	143	2,658	779	1,046	3,441	452	151	3	3,438	8,671
Mar-23	1	8	153	2,537	694	934	3,260	396	148	2	3,259	8,122
Apr-23	3	9	140	2,357	577	1,016	3,210	352	151	1	3,209	7,803
May-23	22	17	109	1,689	453	955	3,648	496	139	1	3,646	7,489
Jun-23	30	18	135	2,477	707	946	3,975	587	134	2	3,974	8,961
Jul-23	21	18	135	2,554	737	1,029	4,854	639	127	3	4,851	10,074
Aug-23	15	17	140	2,946	807	1,087	5,012	465	136	3	5,010	10,594
Sep-23	8	18	99	2,035	586	965	4,243	428	134	2	4,241	8,491
Oct-23	30	8	122	2,358	666	1,038	3,125	414	143	2	3,123	7,866
Nov-23	28	18	124	2,409	720	1,032	3,507	368	149	2	3,505	8,309
Dec-23	18	18	119	2,282	658	1,061	3,600	357	150	2	3,599	8,228
			1,573	29,060	8,119	12,172	45,438	5,428	1,710	25	45,413	103,500

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

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

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-23	31	8	154	2,763	767	1,048	3,539	454	147	3	3,536	8,872
Feb-23	2	8	135	2,538	746	1,051	3,432	436	152	3	3,428	8,489
Mar-23	1	8	140	2,411	687	939	3,202	379	148	2	3,200	7,907
Apr-23	3	9	133	2,244	549	999	3,132	341	149	1	3,130	7,548
May-23	22	17	109	1,715	458	976	3,730	508	139	1	3,729	7,635
Jun-23	30	18	134	2,540	678	976	4,400	658	135	2	4,398	9,520
Jul-23	21	18	134	2,486	741	1,040	4,667	611	127	3	4,664	9,806
Aug-23	15	17	134	2,621	767	1,091	5,105	456	136	3	5,102	10,309
Sep-23	8	18	99	2,014	576	972	4,390	458	134	2	4,388	8,645
Oct-23	30	8	118	2,240	578	1,017	3,088	401	141	2	3,087	7,585
Nov-23	28	18	125	2,379	748	1,035	3,543	357	149	2	3,541	8,336
Dec-23	18	18	133	2,451	733	1,073	3,676	362	152	2	3,674	8,580
			1,549	28,402	8,028	12,219	45,904	5,421	1,709	25	45,879	103,233

SG	1.4747%	27.0939%	7.6179%	12.3163%		5.4136%	1.7368%	0.0241%	44.3227%
SC	1.5006%	27.5128%	7.7768%	11.8359%		5.2511%	1.6559%	0.0245%	44.4424%

IDAHO RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2023 FACTORS
 ENERGY

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

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2023	1	-	-	-	-	(16,543)	-	-	-	(16,543)	(16,543)
2023	2	-	-	-	-	(19,813)	-	-	-	(19,813)	(19,813)
2023	3	-	-	-	-	(23,828)	-	-	-	(23,828)	(23,828)
2023	4	-	-	-	-	(28,619)	-	-	-	(28,619)	(28,619)
2023	5	-	-	-	-	(32,260)	-	-	-	(32,260)	(32,260)
2023	6	-	-	-	-	(32,518)	-	-	-	(32,518)	(32,518)
2023	7	-	-	-	-	(35,219)	-	-	-	(35,219)	(35,219)
2023	8	-	-	-	-	(31,123)	-	-	-	(31,123)	(31,123)
2023	9	-	-	-	-	(28,668)	-	-	-	(28,668)	(28,668)
2023	10	-	-	-	-	(29,093)	-	-	-	(29,093)	(29,093)
2023	11	-	-	-	-	(22,924)	-	-	-	(22,924)	(22,924)
2023	12	-	-	-	-	(24,390)	-	-	-	(24,390)	(24,390)
		-	-	-	-	(324,999)	-	-	-	(324,999)	(324,999)

= equals

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

+ plus

		Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2023	1	-	36,852	-	-	24	91	-	-	24	36,967
2023	2	-	33,068	-	-	6	102	-	-	6	33,175
2023	3	-	36,294	-	-	27	86	-	-	27	36,406
2023	4	-	34,949	-	-	13	79	-	-	13	35,041
2023	5	-	36,825	-	-	7	23	-	-	7	36,855
2023	6	-	35,631	-	-	-	365	-	-	-	35,997
2023	7	-	37,429	-	-	39	1,590	-	-	39	39,058
2023	8	-	37,561	-	-	135	288	-	-	135	37,985
2023	9	-	34,550	-	-	9	143	-	-	9	34,702
2023	10	-	35,434	-	-	8	64	-	-	8	35,506
2023	11	-	34,659	-	-	36	44	-	-	36	34,739
2023	12	-	36,043	-	-	-	34	-	-	-	36,077
		-	429,296	-	-	303	2,909	-	-	303	432,507

IDAHO RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2023 FACTORS
 ENERGY

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment

Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
2023	1	81,541	1,493,728	447,899	761,729	2,314,828	303,629	104,537	2,196	2,312,632	5,507,891
2023	2	72,614	1,351,617	381,275	673,617	2,090,846	284,670	98,866	1,364	2,089,482	4,953,505
2023	3	80,624	1,435,248	375,198	712,859	2,164,836	294,887	107,997	1,142	2,163,694	5,171,649
2023	4	68,358	1,227,190	309,260	670,566	1,962,484	252,941	98,710	1,372	1,961,112	4,589,509
2023	5	69,109	1,175,372	301,254	656,441	2,058,109	273,287	99,725	793	2,057,315	4,633,297
2023	6	64,614	1,200,236	322,593	638,954	2,072,502	368,552	95,603	804	2,071,698	4,763,053
2023	7	81,919	1,400,510	381,876	697,413	2,870,042	482,672	95,816	1,332	2,868,711	6,010,249
2023	8	73,439	1,413,621	368,154	701,391	2,674,518	318,811	91,285	1,156	2,673,362	5,641,220
2023	9	57,999	1,151,825	313,611	649,822	2,154,812	285,342	95,321	839	2,153,973	4,708,731
2023	10	59,888	1,227,480	324,091	692,587	2,031,218	258,201	101,118	853	2,030,365	4,694,584
2023	11	67,419	1,336,921	392,825	699,882	2,068,439	221,590	101,711	971	2,067,468	4,888,786
2023	12	74,920	1,424,888	421,680	746,683	2,265,601	245,744	106,198	1,127	2,264,475	5,285,713
		852,445	15,838,637	4,339,714	8,301,944	26,728,235	3,590,326	1,196,887	13,947	26,714,288	60,848,188

+ plus

Temperature Adjustment for Energy

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

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
2023	1	83,116	1,519,021	451,220	755,405	2,347,657	302,775	103,851	2,196	2,345,461	5,563,046
2023	2	68,490	1,299,914	370,890	668,186	2,069,251	275,985	98,277	1,364	2,067,888	4,850,993
2023	3	74,130	1,349,068	361,495	697,538	2,131,729	283,275	106,330	1,142	2,130,587	5,003,565
2023	4	66,568	1,190,929	298,086	665,581	1,933,495	249,006	98,185	1,372	1,932,123	4,501,850
2023	5	67,834	1,138,757	287,958	660,054	1,990,403	259,151	100,133	793	1,989,610	4,504,290
2023	6	63,827	1,180,926	313,131	653,204	2,166,429	395,575	96,125	804	2,165,625	4,869,217
2023	7	80,721	1,352,235	377,565	704,519	2,734,514	472,181	96,053	1,332	2,733,182	5,817,788
2023	8	71,720	1,334,498	359,816	705,920	2,677,222	314,978	91,428	1,156	2,676,066	5,555,583
2023	9	58,306	1,154,220	313,342	652,169	2,122,636	286,188	95,481	839	2,121,798	4,682,342
2023	10	59,621	1,217,089	320,377	692,090	2,031,348	259,465	101,028	853	2,030,495	4,681,018
2023	11	68,319	1,346,019	394,068	703,121	2,081,181	220,561	102,063	971	2,080,210	4,915,331
2023	12	81,911	1,536,404	468,989	758,919	2,304,856	248,268	107,534	1,127	2,303,729	5,506,880
		844,563	15,619,081	4,316,937	8,316,705	26,590,721	3,567,408	1,196,488	13,947	26,576,774	60,451,903

SE 1.3971% 25.8372% 7.1411% 13.7576% 5.9012% 1.9792% 0.0231% 43.9635%

**HISTORICAL DECEMBER 2023 FACTORS
 IDAHO RESULTS OF OPERATIONS**

	CALIFORNIA	OREGON	WASHINGTON	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	TOTAL	
Subtotal	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947		Ref Page 9.16
System Energy Factor	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
Divisional Energy - Pacific	2.9025%	53.6788%	14.8362%	28.5824%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	84.7619%	11.3776%	3.8160%	0.0445%	100.00%	
System Generation Factor	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14
Divisional Generation - Pacific	3.0404%	55.8605%	15.7061%	25.3930%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	86.0681%	10.5125%	3.3726%	0.0468%	100.00%	
System Capacity (kw)										
Accord	1,549.1	28,402.3	8,028.3	12,218.6	45,879.3	5,420.9	1,709.5	25.2	103,233.1	Ref Page 9.14
Modified Accord	1,549.1	28,402.3	8,028.3	12,218.6	45,879.3	5,420.9	1,709.5	25.2	103,233.1	Ref Page 9.14
Rolled-In	1,549.1	28,402.3	8,028.3	12,218.6	45,879.3	5,420.9	1,709.5	25.2	103,233.1	Ref Page 9.14
Rolled-In with Hydro Adj.	1,549.1	28,402.3	8,028.3	12,218.6	45,879.3	5,420.9	1,709.5	25.2	103,233.1	Ref Page 9.14
Rolled-In with Off-Sys Adj.	1,549.1	28,402.3	8,028.3	12,218.6	45,879.3	5,420.9	1,709.5	25.2	103,233.1	Ref Page 9.14
System Capacity Factor										
Accord	1.5006%	27.5128%	7.7768%	11.8359%	44.4424%	5.2511%	1.6559%	0.0245%	100.00%	Ref Page 9.14
Modified Accord	1.5006%	27.5128%	7.7768%	11.8359%	44.4424%	5.2511%	1.6559%	0.0245%	100.00%	Ref Page 9.14
Rolled-In	1.5006%	27.5128%	7.7768%	11.8359%	44.4424%	5.2511%	1.6559%	0.0245%	100.00%	Ref Page 9.14
Rolled-In with Hydro Adj.	1.5006%	27.5128%	7.7768%	11.8359%	44.4424%	5.2511%	1.6559%	0.0245%	100.00%	Ref Page 9.14
Rolled-In with Off-Sys Adj.	1.5006%	27.5128%	7.7768%	11.8359%	44.4424%	5.2511%	1.6559%	0.0245%	100.00%	Ref Page 9.14
System Energy (kwh)										
Accord	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,451,903	Ref Page 9.16
Modified Accord	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,451,903	Ref Page 9.16
Rolled-In	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,451,903	Ref Page 9.16
Rolled-In with Hydro Adj.	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,451,903	Ref Page 9.16
Rolled-In with Off-Sys Adj.	844,563	15,619,081	4,316,937	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,451,903	Ref Page 9.16
System Energy Factor										
Accord	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
Modified Accord	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
Rolled-In	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
Rolled-In with Hydro Adj.	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
Rolled-In with Off-Sys Adj.	1.3971%	25.8372%	7.1411%	13.7576%	43.9635%	5.9012%	1.9792%	0.0231%	100.00%	Ref Page 9.16
System Generation Factor										
Accord	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14
Modified Accord	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14
Rolled-In	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14
Rolled-In with Hydro Adj.	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14
Rolled-In with Off-Sys Adj.	1.4747%	27.0939%	7.6179%	12.3163%	44.3227%	5.4136%	1.7368%	0.0241%	100.00%	Ref Page 9.14

IDAHO General Rate Case
HISTORICAL DECEMBER 2023 FACTORS
 Period Ending December 2024
2020 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2020 Protocol Baseline ECD	(10,164,000)	-	(11,000,000)	-	-	836,000	-	-
2020 Protocol Wyoming QF Adjustment	(5,000,000)	-	-	-	-	-	(5,000,000)	-
2020 Protocol Adjustment	(15,164,000)	-	(11,000,000)	-	-	836,000	(5,000,000)	-

B1. REVENUE



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	209	-	209	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,936)	(49)	(542)	(145)	(251)	(847)	(103)	(0)	-
4211000 Total					(1,727)	(49)	(333)	(145)	(251)	(847)	(103)	(0)	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	45,594	45,594	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	95,628	-	-	-	-	-	95,628	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	778,706	-	778,706	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	899,127	-	-	-	-	899,127	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	189,616	-	-	189,616	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	103,565	-	-	-	103,565	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	13,623	-	-	-	13,623	-	-	-	-
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	14,382	-	-	14,382	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(804)	(804)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	573	-	-	-	-	-	573	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(1,107)	-	(1,107)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,163	-	-	-	-	1,163	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(8,034)	-	-	(8,034)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	42	-	-	-	42	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	CA	99	99	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	39,904	-	-	-	-	39,904	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	1,055	-	-	1,055	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(384)	-	-	-	(384)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	121	121	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	78	-	-	-	-	-	78	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(2,411)	-	(2,411)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	3,000	-	-	-	-	3,000	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	697	-	-	697	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(290)	-	-	-	(290)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(81)	-	-	-	(81)	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	151	151	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	821	-	-	821	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	244	-	-	-	244	-	-	-	-
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	160	-	-	-	-	-	-	-	160
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	(242)	-	-	-	-	-	(242)	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	(1,667)	-	(1,667)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	(3,394)	-	-	-	-	(3,394)	-	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	(694)	-	-	(694)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	1,916	-	-	-	-	-	-	-	1,916
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	405	-	-	-	-	-	-	-	405
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	53,880	-	-	-	-	-	-	-	53,880
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	47	-	-	-	-	-	-	-	47
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	2,909	-	-	-	-	-	-	-	2,909
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	1,706	-	-	-	-	-	-	-	1,706
4401000 Total					2,230,105	45,162	773,520	197,843	116,718	939,801	96,037	-	61,024
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	33,909	33,909	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	51,519	-	-	-	-	-	51,519	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	575,962	-	575,962	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	822,193	-	-	-	-	822,193	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	154,349	-	-	154,349	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	115,678	-	-	-	115,678	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	11,480	-	-	-	11,480	-	-	-	-
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	(18,774)	-	-	(18,774)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(453)	(453)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	337	-	-	-	-	-	337	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	OR	685	-	685	-	-	-	-	-
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	UT	2,142	-	-	-	2,142	-	-	-
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WA	(4,042)	-	(4,042)	-	-	-	-	-
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WYP	56	-	-	56	-	-	-	-
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	CA	61	61	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	UT	50,227	-	-	-	50,227	-	-	-
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WA	969	-	969	-	-	-	-	-
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(520)	-	-	(520)	-	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	CA	(744)	(744)	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	IDU	(272)	-	-	-	-	(272)	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	OR	10,309	10,309	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	UT	5,900	-	-	-	5,900	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WA	(1,854)	-	(1,854)	-	-	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYP	198	-	-	198	-	-	-	-
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYU	(12)	-	-	(12)	-	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	CA	92	92	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	WA	755	-	755	-	-	-	-	-
4421000	COMMERCIAL SALES 301210	Commercial - Income Tax Deferral Adjs	WYP	330	-	-	330	-	-	-	-
4421000	COMMERCIAL SALES 301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	143	-	-	-	-	-	-	143
4421000	COMMERCIAL SALES 301212	Commercial - Customer Bill Credits	IDU	(25)	-	-	-	-	(25)	-	-
4421000	COMMERCIAL SALES 301212	Commercial - Customer Bill Credits	OR	(208)	(208)	-	-	-	-	-	-
4421000	COMMERCIAL SALES 301212	Commercial - Customer Bill Credits	UT	(298)	-	-	-	(298)	-	-	-
4421000	COMMERCIAL SALES 301212	Commercial - Customer Bill Credits	WA	(72)	-	(72)	-	-	-	-	-
4421000	COMMERCIAL SALES 301265	Solar Feed-In Revenue - Commercial	OTHER	1,787	-	-	-	-	-	-	1,787
4421000	COMMERCIAL SALES 301268	Community Solar Revenue-Commercial	OTHER	375	-	-	-	-	-	-	375
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	OTHER	51,586	-	-	-	-	-	-	51,586
4421000	COMMERCIAL SALES 301271	DSM Revenue - Small Commercial	OTHER	3,446	-	-	-	-	-	-	3,446
4421000	COMMERCIAL SALES 301272	DSM Revenue - Large Commercial	OTHER	151	-	-	-	-	-	-	151
4421000	COMMERCIAL SALES 301280	Blue Sky Revenue - Commercial	OTHER	1,562	-	-	-	-	-	-	1,562
4421000	COMMERCIAL SALES 301290	Other Cust Retail Revenue-Commercial	OTHER	1,959	-	-	-	-	-	-	1,959
4421000 Total				1,870,885	32,866	586,748	131,331	127,210	880,164	51,559	61,009
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	7,024	7,024	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	19,833	-	-	-	-	19,833	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	121,115	121,115	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	331,261	-	-	-	331,261	-	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	45,593	-	45,593	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	331,140	-	-	331,140	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	68,836	-	-	68,836	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	IDU	86,711	-	-	-	-	86,711	-	-
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	UT	148,680	-	-	-	148,680	-	-	-
4422000	IND SLS/EXCL IRRIG 301306	Industrial-Alt Revenue Program Adjs	WA	(738)	-	(738)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	CA	(71)	(71)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	IDU	119	-	-	-	-	119	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	OR	380	-	380	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	UT	1,097	-	-	-	1,097	-	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WA	630	-	630	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WYP	251	-	-	251	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	CA	16	16	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	UT	37,640	-	-	-	37,640	-	-	-
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WA	484	-	484	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(2,302)	-	-	(2,302)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	CA	(134)	(134)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(1,749)	-	-	-	-	(1,749)	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,469	1,469	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	UT	(16,217)	-	-	-	(16,217)	-	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WA	3,510	-	-	3,510	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(7,753)	-	-	(7,753)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(677)	-	-	(677)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	CA	24	24	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WA	379	-	-	379	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WYP	1,459	-	-	-	1,459	-	-	-
4422000	IND SLS/EXCL IRRIG 301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	29	-	-	-	-	-	-	29
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	IDU	(1)	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	UT	(11)	-	-	-	(11)	-	-	-
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	416	-	-	-	-	-	-	416
4422000	IND SLS/EXCL IRRIG 301368	Community Solar Revenue-Industrial	OTHER	89	-	-	-	-	-	-	89
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	21,791	-	-	-	-	-	-	21,791
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	779	-	-	-	-	-	-	779
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	2,818	-	-	-	-	-	-	2,818
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	466	-	-	-	-	-	-	466
4422000	IND SLS/EXCL IRRIG 301390	Other Cust Retail Revenue-Industrial	OTHER	1,405	-	-	-	-	-	-	1,405
4422000 Total				1,205,784	6,860	122,961	49,856	390,953	502,449	104,912	27,793
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	11,687	11,687	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	53,869	-	-	-	-	53,869	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	25,032	-	25,032	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	15,730	-	-	-	15,730	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	16,148	-	-	16,148	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	1,965	-	-	-	1,965	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	561	-	-	-	561	-	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	IDU	(5)	-	-	-	-	(5)	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	OR	(12)	-	(12)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	UT	(4)	-	-	-	(4)	-	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	WA	(16)	-	-	(16)	-	-	-	-
4423000	INDUST SALES-IRRIG 301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	(0)	-	-	-	-	-	-	(0)
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	CA	39	39	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WA	78	-	-	78	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WYP	7	-	-	-	7	-	-	-
4423000	INDUST SALES-IRRIG 301456	Irrigation-Alt Revenue Program Adjs	WA	12	-	-	12	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	(129)	(129)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	IDU	412	-	-	-	-	412	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR	(14)	-	(14)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT	35	-	-	-	35	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA	803	-	-	803	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WYP	1	-	-	-	1	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	CA	25	25	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	UT	1,205	-	-	-	1,205	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA	100	-	-	100	-	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(12)	-	-	(12)	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(1)	(1)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	1,171	-	-	-	-	1,171	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	277	-	277	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(1)	-	-	-	(1)	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(100)	-	-	(100)	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	2	-	-	-	2	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	2	-	-	-	2	-	-	-
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	59	-	-	-	-	-	-	59
4423000	INDUST SALES-IRRIG 301468	Community Solar Revenue-Irrigation	OTHER	17	-	-	-	-	-	-	17
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER	3,857	-	-	-	-	-	-	3,857



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	3	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG 301490	Other Cust Retail Revenue-Irrigation	OTHER	55	-	-	-	-	-	-	55
4423000 Total				132,861	11,621	25,283	17,026	2,527	16,965	55,448	3,992
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	416	416	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	469	-	-	-	-	469	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	5,150	-	5,150	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	5,974	-	-	-	5,974	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	672	-	-	672	-	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,581	-	-	-	1,581	-	-	-
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	271	-	-	-	271	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(5)	(5)	-	-	-	-	-	-
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	7	-	7	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	8	-	-	-	-	8	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(32)	-	-	(32)	-	-	-	-
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	0	-	-	-	0	-	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	CA	0	0	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	289	-	-	-	-	289	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	3	-	-	3	-	-	-	-
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(5)	-	-	-	(5)	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(14)	(14)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(2)	-	-	-	-	-	(2)	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(17)	-	(17)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	8	-	-	-	-	8	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	37	-	-	37	-	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	31	-	-	-	31	-	-	-
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(3)	-	-	-	(3)	-	-	-
4441000	PUB ST/HWY LIGHT 301610	St&Hwy Light - Income Tax Deferral Adjs	CA	1	1	-	-	-	-	-	-
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	1	-	-	-	-	-	-	1
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	2	-	-	-	-	-	-	2
4441000	PUB ST/HWY LIGHT 301668	Community Solar Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OTHER	355	-	-	-	-	-	-	355
4441000	PUB ST/HWY LIGHT 301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	11	-	-	-	-	-	-	11
4441000 Total				15,218	398	5,138	681	1,879	6,278	473	370
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	15,983	-	-	-	-	-	15,983	-
4471000	ON-SYS WHOLE-FIRM 301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(45)	-	-	-	-	(45)	-	-
4471000 Total				15,938	-	-	-	-	(45)	-	15,983
4471300	POST MERGER FIRM 301405	POST MERGER FIRM	SG	20,719	306	5,614	1,578	2,912	9,183	1,122	5
4471300 Total				20,719	306	5,614	1,578	2,912	9,183	1,122	5
4471400	S/T FIRM WHOLESALE 301406	SHORT-TERM FIRM WHOLESALE SALES	SG	204,035	3,009	55,281	15,543	28,673	90,434	11,046	49
4471400	S/T FIRM WHOLESALE 301409	TRADING SALES NETTED-EST.	SG	11	0	3	1	2	5	1	0
4471400	S/T FIRM WHOLESALE 301410	TRADING SALES NETTED	SG	(2,392)	(35)	(648)	(182)	(336)	(1,060)	(129)	(1)
4471400	S/T FIRM WHOLESALE 301411	BOOKOUT SALES NETTED	SG	(32,775)	(483)	(8,880)	(2,497)	(4,606)	(14,527)	(1,774)	(8)
4471400	S/T FIRM WHOLESALE 301412	BOOKOUT SALES NETTED-ESTIMATE	SG	6,421	95	1,740	489	902	2,846	348	2
4471400	S/T FIRM WHOLESALE 302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	6	0	2	0	1	3	0	0
4471400	S/T FIRM WHOLESALE 302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	61	1	16	5	9	27	3	0
4471400	S/T FIRM WHOLESALE 303028	LINE LOSS W/S TRADING REVENUES	SG	21,696	320	5,878	1,653	3,049	9,616	1,175	5
4471400 Total				197,063	2,906	53,392	15,012	27,693	87,344	10,668	48
4472000	SLS FOR RESL-SURP 301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(41,423)	(611)	(11,223)	(3,156)	(5,821)	(18,360)	(2,242)	(10)
4472000	SLS FOR RESL-SURP 303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	27,201	401	7,370	2,072	3,823	12,056	1,473	7



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivativ (Recl)	SG	(27,201)	(401)	(7,370)	(2,072)	(3,823)	(12,056)	(1,473)	(7)	-
4472000 Total					(41,423)	(611)	(11,223)	(3,156)	(5,821)	(18,360)	(2,242)	(10)	-
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	(522)	(7)	(135)	(37)	(82)	(229)	(31)	(0)	-
4475000 Total					(522)	(7)	(135)	(37)	(82)	(229)	(31)	(0)	-
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	214	3	58	16	30	95	12	0	-
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	114	2	31	9	16	51	6	0	-
4476100 Total					328	5	89	25	46	146	18	0	-
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	41	1	11	3	6	18	2	0	-
4476200 Total					41	1	11	3	6	18	2	0	-
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	70	-	-	-	-	-	-	70	-
4479000 Total					70	-	-	-	-	-	-	70	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	256	256	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	315	-	-	-	-	-	315	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	5,662	-	5,662	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,873	-	-	-	-	3,873	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	21	-	-	21	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	728	-	-	-	728	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	83	-	-	-	83	-	-	-	-
4501000 Total					10,938	256	5,662	21	811	3,873	315	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	181	181	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	39	-	-	-	-	-	39	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	2,005	-	2,005	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	1,469	-	-	-	-	1,469	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	2	-	-	2	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	146	-	-	-	146	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	50	-	-	-	50	-	-	-	-
4502000 Total					3,893	181	2,005	2	197	1,469	39	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	57	57	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	64	-	-	-	-	-	64	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	389	-	389	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	311	-	-	-	-	311	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	8	-	-	8	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	239	-	-	-	239	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	24	-	-	-	24	-	-	-	-
4503000 Total					1,092	57	389	8	263	311	64	-	-
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	(8)	-	-	-	-	-	(8)	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	19	-	19	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(53)	-	-	-	-	(53)	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	7	-	-	-	7	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	-	-	-	0	-	-	-	-
4504000 Total					(36)	0	19	-	7	(53)	(8)	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	364	364	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	86	-	-	-	-	-	86	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	918	-	918	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,164	-	-	-	-	3,164	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	42	-	-	42	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	56	-	-	-	56	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	5	-	-	-	5	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	14	14	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	39	-	-	-	-	-	39	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	289	-	289	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	546	-	-	-	-	546	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	64	-	-	64	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	49	-	-	-	49	-	-	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	5	-	-	-	-	-	-
4511000 Total					5,641	378	1,207	106	115	3,710	125
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	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	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	-	-	-	0	-	-
4512000 Total					5	0	4	0	0	1	0
4513000	OTHER	301828	OTHER	CA	5	5	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	5	-	-	-	-	5	-
4513000	OTHER	301828	OTHER	OR	382	-	382	-	-	-	-
4513000	OTHER	301828	OTHER	UT	660	-	-	-	660	-	-
4513000	OTHER	301828	OTHER	WA	20	-	-	20	-	-	-
4513000	OTHER	301828	OTHER	WYP	258	-	-	-	258	-	-
4513000	OTHER	301828	OTHER	WYU	5	-	-	-	5	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	13	13	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	39	-	-	-	-	39	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	11	-	11	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	347	-	-	-	347	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	81	-	-	81	-	-	-
4513000 Total					1,827	18	393	101	263	1,007	44
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	853	-	853	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	1,084	16	294	83	152	481	59
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	3,518	89	984	263	455	1,539	188
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,354	-	-	-	-	1,354	-
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	655	655	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	148	-	-	-	-	148	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	4,393	-	4,393	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	2,459	-	-	-	2,459	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	770	-	-	770	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	321	-	-	-	321	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	53	-	53	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	9	-	-	-	9	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	-	-	0	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	2	-	-	-	2	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	4	4	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	4	-	-	-	-	4	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	258	-	258	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	119	-	-	-	119	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	13	-	-	13	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(3)	-	-	-	-	(3)	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(4)	-	(4)	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(7)	-	-	-	(7)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	1	-	-	1	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	2	-	-	-	2	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	17	0	5	1	2	8	1
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	144	2	39	11	20	64	8
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	15	0	4	1	2	7	1



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON 301873	RENT REV - DIST	WA	(0)	-	-	(0)	-	-	-	-
4541000	RENTS - COMMON 301874	RENT REV - GENERAL	SG	4	0	1	0	1	2	0	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	3	-	3	-	-	-	-	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	CA	6	6	-	-	-	-	-	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	IDU	15	-	-	-	-	-	15	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	OR	460	-	460	-	-	-	-	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	UT	1,012	-	-	-	-	1,012	-	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	WA	424	-	-	424	-	-	-	-
4541000	RENTS - COMMON 301879	Joint Use Contracted Program Reimburseme	WYP	257	-	-	-	257	-	-	-
4541000 Total				18,390	775	7,342	1,577	1,229	7,044	422	1
4543000	MCI FOGWIRE REVENUES 301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	1,202	18	326	92	169	533	65	0
4543000 Total				1,202	18	326	92	169	533	65	0
4545000	VERT BRIDGE REVENUES 367222	Joint Use - Vertical Bridge Applic Fee	SG	6	0	2	0	1	3	0	0
4545000 Total				6	0	2	0	1	3	0	0
4561100	Other Wheeling Rev 301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,572	38	697	196	362	1,140	139	1
4561100	Other Wheeling Rev 301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	4,272	6	1,157	325	600	1,893	231	1
4561100	Other Wheeling Rev 301966	Primary Delivery and Distribution Sub Ch	SG	419	6	113	32	59	186	23	0
4561100	Other Wheeling Rev 301967	Ancillary Revenue Sch 1 - Scheduling	SG	2,949	43	799	225	414	1,307	160	1
4561100	Other Wheeling Rev 301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	1,924	28	521	147	270	853	104	0
4561100	Other Wheeling Rev 301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	2,441	36	661	186	343	1,082	132	1
4561100	Other Wheeling Rev 301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,940	73	1,338	376	694	2,190	267	1
4561100	Other Wheeling Rev 302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	6	0	2	0	1	3	0	0
4561100	Other Wheeling Rev 302831	I/C Other Wheeling Revenue-Sierra Pac	SG	36	1	10	3	5	16	2	0
4561100	Other Wheeling Rev 302901	USE OF FACILITY REVENUE	SG	749	11	203	57	105	332	41	0
4561100	Other Wheeling Rev 302981	Transmission Resales to Other Parties	SG	2,372	35	643	181	333	1,051	128	1
4561100	Other Wheeling Rev 302982	Transmission Rev-Unreserved Use Charges	SG	1,319	19	357	100	185	585	71	0
4561100	Other Wheeling Rev 302983	Transmission Revenue - Deferral Fees	SG	67	1	18	5	9	30	4	0
4561100 Total				(24,066)	355	6,520	1,833	3,382	10,667	1,303	6
4561910	S/T FIRM WHEEL REV 301926	SHORT TERM FIRM WHEELING	SG	7,132	105	1,932	543	1,002	3,161	386	2
4561910 Total				(7,132)	105	1,932	543	1,002	3,161	386	2
4561920	L/T FIRM WHEEL REV 301912	POST-MERGER FIRM WHEELING	SG	18,934	279	5,130	1,442	2,661	8,392	1,025	5
4561920	L/T FIRM WHEEL REV 301916	PRE-MERGER FIRM WHEELING	SG	7,843	116	2,125	597	1,102	3,476	425	2
4561920	L/T FIRM WHEEL REV 301917	PRE-MERGER FIRM WHEELING	SG	28,592	422	7,747	2,178	4,018	12,673	1,548	7
4561920	L/T FIRM WHEEL REV 302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1,238	18	335	94	174	549	67	0
4561920	L/T FIRM WHEEL REV 302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(1,238)	(18)	(335)	(94)	(174)	(549)	(67)	(0)
4561920	L/T FIRM WHEEL REV 302980	Transmission Point-to-Point Revenue	SG	58,509	863	15,852	4,457	8,222	25,933	3,167	14
4561920 Total				(113,878)	1,679	30,854	8,675	16,003	50,474	6,165	27
4561930	NON-FIRM WHEEL REV 301922	NON-FIRM WHEELING REVENUE	SE	28,760	402	7,431	2,054	4,526	12,644	1,697	7
4561930	NON-FIRM WHEEL REV 302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	314	4	81	22	49	138	19	0
4561930 Total				(29,075)	406	7,512	2,076	4,575	12,782	1,716	7
4561990	TRANSMN REV REFUND 301913	Transmission Tariff True-up	SG	(3,943)	(58)	(1,068)	(300)	(554)	(1,748)	(213)	(1)
4561990 Total				3,943	(58)	(1,068)	(300)	(554)	(1,748)	(213)	(1)
4562100	USE OF FACIL REV 301911	"INCOME FROM FISH, WILDLIFE"	SG	12	0	3	1	2	5	1	0
4562100 Total				(12)	0	3	1	2	5	1	0
4562300	MISC OTHER REV 301868	Joint Use Customer Accommodation Revenue	OR	(0)	-	(0)	-	-	-	-	-
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	SG	2,298	34	623	175	323	1,019	124	1
4562300	MISC OTHER REV 301939	Estimated Other Electric Revenue	SG	294	4	80	22	41	130	16	0
4562300	MISC OTHER REV 301940	FLYASH & BY-PRODUCT SALES	OTHER	(2,278)	-	-	-	-	-	-	(2,278)
4562300	MISC OTHER REV 301940	FLYASH & BY-PRODUCT SALES	SG	14,155	209	3,835	1,078	1,989	6,274	766	3
4562300	MISC OTHER REV 301949	THIRD PARTY TRN O&M REV	SG	263	4	71	20	37	116	14	0
4562300	MISC OTHER REV 301951	NON-WHEELING SYS REV	SG	3,047	45	826	232	428	1,350	165	1
4562300	MISC OTHER REV 301955	OTHER REV WY REG KENNECOTT	WYP	118	-	-	-	118	-	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV 301959	Wind-based Ancillary Services/Revenue	SG	2	0	1	0	0	1	0	-
4562300	MISC OTHER REV 302071	I/C Transmission O&M Revenue-Sierra Pac	SG	8	0	2	1	1	3	0	-
4562300	MISC OTHER REV 361000	STEAM SALES	SG	1,479	22	401	113	208	656	80	-
4562300	MISC OTHER REV 374400	Timber Sales - Utility Property	SG	250	4	68	19	35	111	14	-
4562300 Total				(19,660)	321	5,905	1,660	3,181	9,685	1,180	5 (2,278)
4562310	EIM - MISCELLANEOUS 308001	EIM Rev-Forecasting Fee: Pac to TC	SG	17	0	5	1	2	8	1	-
4562310 Total				(17)	0	5	1	2	8	1	0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	SG	7	0	2	1	1	3	0	-
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	SO	1	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	UT	14	-	-	-	-	14	-	-
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	WYP	0	-	-	-	0	-	-	-
4562400 Total				(22)	0	2	1	1	18	0	0
4562500	M&S INV COST OF SALE 514950	M&S INVENTORY COST OF SALES	UT	43	-	-	-	-	43	-	-
4562500 Total				(43)	-	-	-	-	43	-	-
4562700	RNW ENRGY CRDT SALES 301943	Renewable Energy Credit Sales-Deferral	SG	(100)	(1)	(27)	(8)	(14)	(44)	(5)	(0)
4562700	RNW ENRGY CRDT SALES 301944	Renewable Energy Credit Sales-Estimate	SG	1,042	15	282	79	146	462	56	0
4562700	RNW ENRGY CRDT SALES 301945	Renewable Energy Credit Sales	SG	9,163	135	2,483	698	1,288	4,061	496	2
4562700	RNW ENRGY CRDT SALES 352943	Renwbl En Cr Sls-Amt	OTHER	1,850	-	-	-	-	-	-	1,850
4562700	RNW ENRGY CRDT SALES 352950	REC Sales - Wind Wake Loss Indemnity	SG	14	0	4	1	2	6	1	0
4562700	RNW ENRGY CRDT SALES 354943	REC Sales - Pryor Mtn - Deferral	OTHER	692	-	-	-	-	-	-	692
4562700	RNW ENRGY CRDT SALES 354945	REC Sales - Blue Sky Program - Actual	OTHER	6,704	-	-	-	-	-	-	6,704
4562700 Total				(19,365)	149	2,742	771	1,422	4,485	548	2 9,246
4562800	CA GHG Emission Allo 352001	CA GHG Allowance Revenues	OTHER	17,849	-	-	-	-	-	-	17,849
4562800	CA GHG Emission Allo 352002	CA GHG Allowance Revenues - Deferral	OTHER	(17,849)	-	-	-	-	-	-	(17,849)
4562800	CA GHG Emission Allo 352003	CA GHG Allowance Revenues - Amortz	OTHER	24,007	-	-	-	-	-	-	24,007
4562800	CA GHG Emission Allo 352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	102	-	-	-	-	-	-	102
4562800 Total				(24,110)	-	-	-	-	-	-	24,110
4563500	Oth Elec Rev-Def Trn 305991	FERC Transmission Refund-Amortz	OR	4,075	-	4,075	-	-	-	-	-
4563500 Total				4,075	-	4,075	-	-	-	-	-
Grand Total				5,925,809	104,098	1,636,896	427,186	695,861	2,530,341	330,015	16,145 185,266

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	15,317	226	4,150	1,167	2,153	6,789	829	4	-
5000000	Total				15,317	226	4,150	1,167	2,153	6,789	829	4	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	689	10	187	53	97	306	37	0	-
5001000	Total				689	10	187	53	97	306	37	0	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,504	49	905	250	551	1,541	207	1	-
5010000	Total				3,504	49	905	250	551	1,541	207	1	-
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	554,205	7,743	143,191	39,576	87,214	243,648	32,705	128	-
5011000	Total				554,205	7,743	143,191	39,576	87,214	243,648	32,705	128	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	61	-	-	-	-	-	61	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	154	-	-	-	154	-	-	-	-
5011200	Total				214	-	-	-	154	-	61	-	-
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	2,845	40	735	203	448	1,251	168	1	-
5011300	Total				2,845	40	735	203	448	1,251	168	1	-
5011500	FUEL REG CST DFR L AM	STEX	Steam O&M Expense	SE	684	10	177	49	108	301	40	0	-
5011500	Total				684	10	177	49	108	301	40	0	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	9,177	128	2,371	655	1,444	4,035	542	2	-
5012000	Total				9,177	128	2,371	655	1,444	4,035	542	2	-
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	663	9	171	47	104	292	39	0	-
5013000	Total				663	9	171	47	104	292	39	0	-
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	70,133	980	18,120	5,008	11,037	30,833	4,139	16	-
5013500	Total				70,133	980	18,120	5,008	11,037	30,833	4,139	16	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	4	0	1	0	1	2	0	0	-
5014000	Total				4	0	1	0	1	2	0	0	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	7,692	107	1,987	549	1,210	3,382	454	2	-
5014500	Total				7,692	107	1,987	549	1,210	3,382	454	2	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	93	1	24	7	15	41	5	0	-
5015000	Total				93	1	24	7	15	41	5	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5015100	Total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	41,092	606	11,133	3,130	5,775	18,213	2,225	10	-
5020000	Total				41,092	606	11,133	3,130	5,775	18,213	2,225	10	-
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	3,676	54	996	280	517	1,629	199	1	-
5022000	Total				3,676	54	996	280	517	1,629	199	1	-
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	295	4	80	22	41	131	16	0	-
5023000	Total				295	4	80	22	41	131	16	0	-
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	9,744	144	2,640	742	1,369	4,319	527	2	-
5024000	Total				9,744	144	2,640	742	1,369	4,319	527	2	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	19,163	283	5,192	1,460	2,693	8,494	1,037	5	-
5029000	Total				19,163	283	5,192	1,460	2,693	8,494	1,037	5	-
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	10,794	151	2,789	771	1,699	4,746	637	2	-
5030000	Total				10,794	151	2,789	771	1,699	4,746	637	2	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	734	11	199	56	103	325	40	0	-
5050000	Total				734	11	199	56	103	325	40	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	-
5051000	Total				12	0	3	1	2	5	1	0	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	54,461	803	14,756	4,149	7,654	24,139	2,948	13	-
5060000	Total				54,461	803	14,756	4,149	7,654	24,139	2,948	13	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	983	15	266	75	138	436	53	0	-
5061000	Total				983	15	266	75	138	436	53	0	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,449	21	393	110	204	642	78	0	-
5061100	Total				1,449	21	393	110	204	642	78	0	-
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	-
5061200	Total				12	0	3	1	2	5	1	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	509	8	138	39	71	225	28	0	-
5061300	Total				509	8	138	39	71	225	28	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,324	20	359	101	186	587	72	0	-
5061400	Total				1,324	20	359	101	186	587	72	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	169	2	46	13	24	75	9	0	-
5061500 Total					169	2	46	13	24	75	9	0	-
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	24	0	7	2	3	11	1	0	-
5061600 Total					24	0	7	2	3	11	1	0	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	4,954	73	1,342	377	696	2,196	268	1	-
5062000 Total					4,954	73	1,342	377	696	2,196	268	1	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(40,959)	(604)	(11,097)	(3,120)	(5,756)	(18,154)	(2,217)	(10)	-
5063000 Total					(40,959)	(604)	(11,097)	(3,120)	(5,756)	(18,154)	(2,217)	(10)	-
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	1	0	-
5064000 Total					25	0	7	2	4	11	1	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	710	10	192	54	100	315	38	0	-
5065000 Total					710	10	192	54	100	315	38	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,723	25	467	131	242	764	93	0	-
5066000 Total					1,723	25	467	131	242	764	93	0	-
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	SG	3,873	57	1,049	295	544	1,717	210	1	-
5067000 Total					3,873	57	1,049	295	544	1,717	210	1	-
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	2,407	35	652	183	338	1,067	130	1	-
5069000 Total					2,407	35	652	183	338	1,067	130	1	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,838	57	1,040	292	539	1,701	208	1	-
5069900 Total					3,838	57	1,040	292	539	1,701	208	1	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	373	6	101	28	52	165	20	0	-
5070000 Total					373	6	101	28	52	165	20	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	1,371	20	372	104	193	608	74	0	-
5100000 Total					1,371	20	372	104	193	608	74	0	-
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,599	53	975	274	506	1,595	195	1	-
5101000 Total					3,599	53	975	274	506	1,595	195	1	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	2,349	35	636	179	330	1,041	127	1	-
5110000 Total					2,349	35	636	179	330	1,041	127	1	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	6,389	94	1,731	487	898	2,832	346	2	-
5111000 Total					6,389	94	1,731	487	898	2,832	346	2	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,203	18	326	92	169	533	65	0	-
5111100 Total					1,203	18	326	92	169	533	65	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	1,172	17	318	89	165	520	63	0	-
5111200 Total					1,172	17	318	89	165	520	63	0	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	8,268	122	2,240	630	1,162	3,665	448	2	-
5112000 Total					8,268	122	2,240	630	1,162	3,665	448	2	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	18	0	5	1	3	8	1	0	-
5114000 Total					18	0	5	1	3	8	1	0	-
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	88	1	24	7	12	39	5	0	-
5116000 Total					88	1	24	7	12	39	5	0	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,309	19	355	100	184	580	71	0	-
5117000 Total					1,309	19	355	100	184	580	71	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	763	11	207	58	107	338	41	0	-
5118000 Total					763	11	207	58	107	338	41	0	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	2,132	31	578	162	300	945	115	1	-
5119000 Total					2,132	31	578	162	300	945	115	1	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	952	14	258	73	134	422	52	0	-
5119900 Total					952	14	258	73	134	422	52	0	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	10,788	159	2,923	822	1,516	4,782	584	3	-
5120000 Total					10,788	159	2,923	822	1,516	4,782	584	3	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	7,804	115	2,114	595	1,097	3,459	422	2	-
5121000 Total					7,804	115	2,114	595	1,097	3,459	422	2	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	155	2	42	12	22	69	8	0	-
5121100 Total					155	2	42	12	22	69	8	0	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,970	73	1,347	379	698	2,203	269	1	-
5121200 Total					4,970	73	1,347	379	698	2,203	269	1	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	369	5	100	28	52	164	20	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121400 Total					369	5	100	28	52	164	20	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	321	5	87	24	45	142	17	0	-
5121500 Total					321	5	87	24	45	142	17	0	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,567	53	966	272	501	1,581	193	1	-
5121600 Total					3,567	53	966	272	501	1,581	193	1	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	769	11	208	59	108	341	42	0	-
5121700 Total					769	11	208	59	108	341	42	0	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,541	67	1,230	346	638	2,013	246	1	-
5121800 Total					4,541	67	1,230	346	638	2,013	246	1	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	51	1	14	4	7	23	3	0	-
5121900 Total					51	1	14	4	7	23	3	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	617	9	167	47	87	274	33	0	-
5122000 Total					617	9	167	47	87	274	33	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	3,714	55	1,006	283	522	1,646	201	1	-
5122100 Total					3,714	55	1,006	283	522	1,646	201	1	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,123	120	2,201	619	1,142	3,600	440	2	-
5122200 Total					8,123	120	2,201	619	1,142	3,600	440	2	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,337	49	904	254	469	1,479	181	1	-
5122300 Total					3,337	49	904	254	469	1,479	181	1	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	540	8	146	41	76	239	29	0	-
5122400 Total					540	8	146	41	76	239	29	0	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	177	3	48	13	25	78	10	0	-
5122500 Total					177	3	48	13	25	78	10	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	468	7	127	36	66	207	25	0	-
5122600 Total					468	7	127	36	66	207	25	0	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,629	24	441	124	229	722	88	0	-
5122800 Total					1,629	24	441	124	229	722	88	0	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	5,883	87	1,594	448	827	2,608	318	1	-
5122900 Total					5,883	87	1,594	448	827	2,608	318	1	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,802	41	759	213	394	1,242	152	1	-
5123000 Total					2,802	41	759	213	394	1,242	152	1	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	426	6	115	32	60	189	23	0	-
5123100 Total					426	6	115	32	60	189	23	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	371	5	100	28	52	164	20	0	-
5123200 Total					371	5	100	28	52	164	20	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	127	2	34	10	18	56	7	0	-
5123300 Total					127	2	34	10	18	56	7	0	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	2,966	44	804	226	417	1,315	161	1	-
5123400 Total					2,966	44	804	226	417	1,315	161	1	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	903	13	245	69	127	400	49	0	-
5124000 Total					903	13	245	69	127	400	49	0	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	3,389	50	918	258	476	1,502	183	1	-
5125000 Total					3,389	50	918	258	476	1,502	183	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	2,421	36	656	184	340	1,073	131	1	-
5126000 Total					2,421	36	656	184	340	1,073	131	1	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	540	8	146	41	76	239	29	0	-
5127000 Total					540	8	146	41	76	239	29	0	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	9,369	138	2,538	714	1,317	4,153	507	2	-
5128000 Total					9,369	138	2,538	714	1,317	4,153	507	2	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	1,269	19	344	97	178	563	69	0	-
5129000 Total					1,269	19	344	97	178	563	69	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	5,463	81	1,480	416	768	2,421	296	1	-
5129900 Total					5,463	81	1,480	416	768	2,421	296	1	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	2,916	43	790	222	410	1,293	158	1	-
5130000 Total					2,916	43	790	222	410	1,293	158	1	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	18,933	279	5,130	1,442	2,661	8,392	1,025	5	-
5131000 Total					18,933	279	5,130	1,442	2,661	8,392	1,025	5	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

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5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	1,137	17	308	87	160	504	62	0	-
5131100 Total					1,137	17	308	87	160	504	62	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
5131300 Total					8	0	2	1	1	4	0	0	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	6,955	103	1,884	530	977	3,083	377	2	-
5131400 Total					6,955	103	1,884	530	977	3,083	377	2	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	2,385	35	646	182	335	1,057	129	1	-
5132000 Total					2,385	35	646	182	335	1,057	129	1	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	159	2	43	12	22	71	9	0	-
5133000 Total					159	2	43	12	22	71	9	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	180	3	49	14	25	80	10	0	-
5134000 Total					180	3	49	14	25	80	10	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,139	17	308	87	160	505	62	0	-
5135000 Total					1,139	17	308	87	160	505	62	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,488	22	403	113	209	659	81	0	-
5137000 Total					1,488	22	403	113	209	659	81	0	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,520	22	412	116	214	674	82	0	-
5138000 Total					1,520	22	412	116	214	674	82	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	380	6	103	29	53	168	21	0	-
5139000 Total					380	6	103	29	53	168	21	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	462	7	125	35	65	205	25	0	-
5139900 Total					462	7	125	35	65	205	25	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	2,707	40	733	206	380	1,200	147	1	-
5140000 Total					2,707	40	733	206	380	1,200	147	1	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,073	16	291	82	151	475	58	0	-
5141000 Total					1,073	16	291	82	151	475	58	0	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	656	10	178	50	92	291	36	0	-
5142000 Total					656	10	178	50	92	291	36	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	356	5	96	27	50	158	19	0	-
5144000 Total					356	5	96	27	50	158	19	0	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	1,355	20	367	103	190	601	73	0	-
5145000 Total					1,355	20	367	103	190	601	73	0	-
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	250	4	68	19	35	111	14	0	-
5146000 Total					250	4	68	19	35	111	14	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,414	21	383	108	199	627	77	0	-
5147000 Total					1,414	21	383	108	199	627	77	0	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,757	26	476	134	247	779	95	0	-
5148000 Total					1,757	26	476	134	247	779	95	0	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	813	12	220	62	114	361	44	0	-
5149000 Total					813	12	220	62	114	361	44	0	-
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	3,769	56	1,021	287	530	1,671	204	1	-
5149500 Total					3,769	56	1,021	287	530	1,671	204	1	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,981	132	2,433	684	1,262	3,981	486	2	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	3,868	57	1,048	295	544	1,715	209	1	-
5350000 Total					12,849	189	3,481	979	1,806	5,695	696	3	-
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	332	5	90	25	47	147	18	0	-
5360000 Total					332	5	90	25	47	147	18	0	-
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	3,260	48	883	248	458	1,445	177	1	-
5370000 Total					3,260	48	883	248	458	1,445	177	1	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	691	10	187	53	97	306	37	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	151	2	41	12	21	67	8	0	-
5371000 Total					842	12	228	64	118	373	46	0	-
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	236	3	64	18	33	104	13	0	-
5372000 Total					236	3	64	18	33	104	13	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	211	3	57	16	30	93	11	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	32	0	9	2	5	14	2	0	-
5374000 Total					243	4	66	19	34	108	13	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

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5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	498	7	135	38	70	221	27	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	184	3	50	14	26	81	10	0	-
5379000 Total					682	10	185	52	96	302	37	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	21,067	311	5,708	1,605	2,961	9,337	1,140	5	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	8,052	119	2,181	613	1,132	3,569	436	2	-
5390000 Total					29,119	429	7,889	2,218	4,092	12,906	1,576	7	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,984	29	538	151	279	880	107	0	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	209	3	57	16	29	93	11	0	-
5400000 Total					2,193	32	594	167	308	972	119	1	-
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	28	0	8	2	4	13	2	0	-
5410000 Total					28	0	8	2	4	13	2	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	669	10	181	51	94	297	36	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	39	1	11	3	6	17	2	0	-
5420000 Total					708	10	192	54	100	314	38	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	643	9	174	49	90	285	35	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	749	11	203	57	105	332	41	0	-
5430000 Total					1,392	21	377	106	195	617	75	0	-
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	81	1	22	6	11	36	4	0	-
5440000 Total					81	1	22	6	11	36	4	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	418	6	113	32	59	185	23	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	181	3	49	14	25	80	10	0	-
5441000 Total					600	9	162	46	84	266	32	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	372	5	101	28	52	165	20	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	93	1	25	7	13	41	5	0	-
5442000 Total					465	7	126	35	65	206	25	0	-
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	14	0	4	1	2	6	1	0	-
5450000 Total					14	0	4	1	2	6	1	0	-
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	1,073	16	291	82	151	476	58	0	-
5451000 Total					1,073	16	291	82	151	476	58	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	540	8	146	41	76	240	29	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	419	6	114	32	59	186	23	0	-
5455000 Total					960	14	260	73	135	425	52	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,864	27	505	142	262	826	101	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	560	8	152	43	79	248	30	0	-
5459000 Total					2,424	36	657	185	341	1,074	131	1	-
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	328	5	89	25	46	145	18	0	-
5459500 Total					328	5	89	25	46	145	18	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	577	9	156	44	81	256	31	0	-
5460000 Total					577	9	156	44	81	256	31	0	-
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	486,505	6,797	125,699	34,742	76,560	213,885	28,710	112	-
5471000 Total					486,505	6,797	125,699	34,742	76,560	213,885	28,710	112	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	29,885	441	8,097	2,277	4,200	13,246	1,618	7	-
5480000 Total					29,885	441	8,097	2,277	4,200	13,246	1,618	7	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	49	-	49	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	10,120	149	2,742	771	1,422	4,485	548	2	-
5490000 Total					10,169	149	2,791	771	1,422	4,485	548	2	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	372	-	372	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,848	160	2,939	826	1,524	4,808	587	3	-
5500000 Total					11,220	160	3,311	826	1,524	4,808	587	3	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	4,719	70	1,278	359	663	2,091	255	1	-
5520000 Total					4,719	70	1,278	359	663	2,091	255	1	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	29,305	432	7,940	2,232	4,118	12,989	1,586	7	-
5530000 Total					29,305	432	7,940	2,232	4,118	12,989	1,586	7	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	2,569	38	696	196	361	1,139	139	1	-
5540000 Total					2,569	38	696	196	361	1,139	139	1	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	17	0	4	1	2	7	1	0	-
5546000 Total					17	0	4	1	2	7	1	0	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,033	30	551	155	286	901	110	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
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5549500 Total					2,033	30	551	155	286	901	110	0	-
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	(71)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
5550000 Total					(71)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	8,194	-	-	-	-	-	-	-	8,194
5552400 Total					8,194	-	-	-	-	-	-	-	8,194
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	(28,141)	(393)	(7,271)	(2,010)	(4,428)	(12,372)	(1,661)	(6)	-
5552500 Total					(28,141)	(393)	(7,271)	(2,010)	(4,428)	(12,372)	(1,661)	(6)	-
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	15,078	-	-	-	-	15,078	-	-	-
5552700 Total					15,078	-	-	-	-	15,078	-	-	-
5552800	PURCH POWER-OR SITUS	NPCX	Net Power Cost Expense	OR	222	-	222	-	-	-	-	-	-
5552800 Total					222	-	222	-	-	-	-	-	-
5552900	PURCH POWER-CA SITUS	NPCX	Net Power Cost Expense	CA	33	33	-	-	-	-	-	-	-
5552900 Total					33	33	-	-	-	-	-	-	-
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	(521,199)	-	-	-	-	-	-	-	(521,199)
5555700 Total					(521,199)	-	-	-	-	-	-	-	(521,199)
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	985,636	14,535	267,047	75,085	138,512	436,860	53,359	238	-
5555900 Total					985,636	14,535	267,047	75,085	138,512	436,860	53,359	238	-
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	0	0	0	0	0	0	0	0	0
5556200 Total					0	0	0	0	0	0	0	0	0
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	441,007	6,503	119,486	33,596	61,975	195,466	23,875	106	-
5556300 Total					441,007	6,503	119,486	33,596	61,975	195,466	23,875	106	-
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	34,351	507	9,307	2,617	4,827	15,225	1,860	8	-
5556400 Total					34,351	507	9,307	2,617	4,827	15,225	1,860	8	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	51,454	759	13,941	3,920	7,231	22,806	2,786	12	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	5,835	86	1,581	444	820	2,586	316	1	-
5556700 Total					57,289	845	15,522	4,364	8,051	25,392	3,101	14	-
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(54,554)	(805)	(14,781)	(4,156)	(7,667)	(24,180)	(2,953)	(13)	-
5556710 Total					(54,554)	(805)	(14,781)	(4,156)	(7,667)	(24,180)	(2,953)	(13)	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	3,500	52	948	267	492	1,551	189	1	-
5560000 Total					3,500	52	948	267	492	1,551	189	1	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	7	0	2	1	1	3	0	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	37,279	550	10,100	2,840	5,239	16,523	2,018	9	-
5570000 Total					37,286	550	10,102	2,840	5,240	16,526	2,019	9	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	2,556	-	-	-	-	-	2,556	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	9,790	-	9,790	-	-	-	-	-	-
5579000 Total					12,347	-	9,790	-	-	-	2,556	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	62	-	-	-	62	-	-	-	-
5579100 Total					97	-	-	-	62	35	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,540	170	3,127	879	1,622	5,115	625	3	-
5600000 Total					11,540	170	3,127	879	1,622	5,115	625	3	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,195	106	1,949	548	1,011	3,189	390	2	-
5612000 Total					7,195	106	1,949	548	1,011	3,189	390	2	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	219	3	59	17	31	97	12	0	-
5614000 Total					219	3	59	17	31	97	12	0	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	691	10	187	53	97	306	37	0	-
5614010 Total					691	10	187	53	97	306	37	0	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	3,000	44	813	229	422	1,330	162	1	-
5615000 Total					3,000	44	813	229	422	1,330	162	1	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	159	2	43	12	22	71	9	0	-
5616000 Total					159	2	43	12	22	71	9	0	-
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	2,372	35	643	181	333	1,052	128	1	-
5617000 Total					2,372	35	643	181	333	1,052	128	1	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,572	82	1,510	424	783	2,470	302	1	-
5618000 Total					5,572	82	1,510	424	783	2,470	302	1	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	4,572	67	1,239	348	642	2,026	247	1	-
5620000 Total					4,572	67	1,239	348	642	2,026	247	1	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,947	29	528	148	274	863	105	0	-
5630000 Total					1,947	29	528	148	274	863	105	0	-
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	(53)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	-
5650000 Total					(53)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	-
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,913	43	789	222	409	1,291	158	1	-
5650010 Total					2,913	43	789	222	409	1,291	158	1	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	12,736	188	3,451	970	1,790	5,645	689	3	-
5651000 Total					12,736	188	3,451	970	1,790	5,645	689	3	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	24,777	346	6,402	1,769	3,899	10,893	1,462	6	-
5652500 Total					24,777	346	6,402	1,769	3,899	10,893	1,462	6	-
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	124,769	1,840	33,805	9,505	17,534	55,301	6,755	30	-
5654600 Total					124,769	1,840	33,805	9,505	17,534	55,301	6,755	30	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,562	53	965	271	501	1,579	193	1	-
5660000 Total					3,562	53	965	271	501	1,579	193	1	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	14	0	4	1	2	6	1	0	-
5660010 Total					14	0	4	1	2	6	1	0	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	1,826	27	495	139	257	810	99	0	-
5670000 Total					1,826	27	495	139	257	810	99	0	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,398	21	379	107	196	620	76	0	-
5680000 Total					1,398	21	379	107	196	620	76	0	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	360	5	98	27	51	160	20	0	-
5690000 Total					360	5	98	27	51	160	20	0	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	93	1	25	7	13	41	5	0	-
5692000 Total					93	1	25	7	13	41	5	0	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,771	85	1,564	440	811	2,558	312	1	-
5693000 Total					5,771	85	1,564	440	811	2,558	312	1	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	13,779	203	3,733	1,050	1,936	6,107	746	3	-
5700000 Total					13,779	203	3,733	1,050	1,936	6,107	746	3	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	28,947	427	7,843	2,205	4,068	12,830	1,567	7	-
5710000 Total					28,947	427	7,843	2,205	4,068	12,830	1,567	7	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	207	3	56	16	29	92	11	0	-
5720000 Total					207	3	56	16	29	92	11	0	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	225	3	61	17	32	100	12	0	-
5730000 Total					225	3	61	17	32	100	12	0	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	2,045	2,045	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	253	-	-	-	-	-	253	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	2,558	-	2,558	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	15,538	846	4,203	951	1,421	7,346	772	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	807	-	-	-	-	807	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	178	-	-	178	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	113	-	-	-	113	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	100	-	-	-	100	-	-	-	-
5800000 Total					21,593	2,891	6,762	1,129	1,634	8,152	1,026	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	16,872	918	4,564	1,032	1,543	7,976	839	-	-
5810000 Total					16,872	918	4,564	1,032	1,543	7,976	839	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	87	87	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	452	-	-	-	-	-	452	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,247	-	1,247	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	(1)	(0)	(0)	(0)	(0)	(1)	(0)	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,521	-	-	-	-	2,521	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	245	-	-	245	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	1,425	-	-	-	1,425	-	-	-	-
5820000 Total					5,976	87	1,247	245	1,424	2,520	452	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	303	303	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	732	-	-	-	-	-	732	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,914	-	1,914	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,778	-	-	-	-	6,778	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	594	-	-	594	-	-	-	-	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	1,119	-	-	-	1,119	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	119	-	-	-	119	-	-	-	-
5830000 Total					11,559	303	1,914	594	1,237	6,778	732	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	268	15	73	16	25	127	13	-	-
5850000 Total					268	15	73	16	25	127	13	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	125	125	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	132	-	-	-	-	-	132	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,151	-	1,151	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	731	-	-	-	-	731	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	246	-	-	246	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	305	-	-	-	305	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	60	-	-	-	60	-	-	-	-
5860000 Total					2,750	125	1,151	246	364	731	132	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	578	578	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,101	-	-	-	-	-	1,101	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,809	-	6,809	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	9,280	-	-	-	-	9,280	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,601	-	-	1,601	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,653	-	-	-	1,653	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	155	-	-	-	155	-	-	-	-
5870000 Total					21,176	578	6,809	1,601	1,808	9,280	1,101	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(46)	(46)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	231	-	-	-	-	-	231	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(242)	-	(242)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,192	65	322	73	109	564	59	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	2,053	-	-	-	-	2,053	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(31)	-	-	(31)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	543	-	-	-	543	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(1)	-	-	-	(1)	-	-	-	-
5880000 Total					3,700	19	81	42	652	2,616	290	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	(54)	(54)	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	42	-	-	-	-	-	42	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,673	-	1,673	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	738	40	200	45	67	349	37	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	838	-	-	-	-	838	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	147	-	-	147	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	321	-	-	-	321	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	15	-	-	-	15	-	-	-	-
5890000 Total					3,721	(14)	1,873	192	404	1,187	78	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	108	108	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	22	-	-	-	-	-	22	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,054	-	1,054	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,596	196	973	220	329	1,700	179	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	8,125	-	-	-	-	8,125	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	198	-	-	198	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	215	-	-	-	215	-	-	-	-
5900000 Total					13,317	304	2,026	418	544	9,825	200	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	92	92	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	166	-	-	-	-	-	166	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	793	-	793	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	105	6	28	6	10	50	5	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	883	-	-	-	-	883	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	148	-	-	148	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	368	-	-	-	368	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	62	-	-	-	62	-	-	-	-
5910000 Total					2,618	98	821	154	440	933	172	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	334	334	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	506	-	-	-	-	-	506	-	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,717	-	3,717	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,104	60	299	68	101	-	522	55	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,678	-	-	-	-	2,678	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	1,286	-	-	1,286	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,385	-	-	-	1,385	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	25	-	-	-	25	-	-	-	-
5920000 Total					11,035	394	4,015	1,353	1,512	3,200	561	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	22,655	22,655	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,996	-	-	-	-	-	4,996	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	102,982	-	102,982	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	3,473	189	940	213	318	1,642	173	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	38,604	-	-	-	-	38,604	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	8,509	-	-	8,509	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	7,646	-	-	-	7,646	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,606	-	-	-	1,606	-	-	-	-
5930000 Total					190,471	22,844	103,921	8,722	9,570	40,246	5,168	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(314)	(314)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	238	-	-	-	-	-	238	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(2,377)	-	(2,377)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,215	-	-	-	-	1,215	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(544)	-	-	(544)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	224	-	-	-	224	-	-	-	-
5931000 Total					(1,558)	(314)	(2,377)	(544)	224	1,215	238	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	980	980	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,431	-	-	-	-	-	1,431	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	9,418	-	9,418	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	14	1	4	1	1	6	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	26,566	-	-	-	-	26,566	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	2,025	-	-	2,025	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,150	-	-	-	2,150	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	398	-	-	-	398	-	-	-	-
5940000 Total					42,982	981	9,422	2,026	2,549	26,572	1,431	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,173	64	317	72	107	555	58	-	-
5950000 Total					1,173	64	317	72	107	555	58	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	73	73	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	64	-	-	-	-	-	64	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	867	-	867	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	738	-	-	-	-	738	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	127	-	-	127	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	422	-	-	-	422	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	130	-	-	-	130	-	-	-	-
5960000 Total					2,420	73	867	127	552	738	64	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	14	14	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	32	-	-	-	-	-	32	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	178	-	178	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(38)	(2)	(10)	(2)	(3)	(18)	(2)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	353	-	-	-	-	353	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	32	-	-	32	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	-	-	-	29	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	12	-	-	-	12	-	-	-	-
5970000 Total					613	11	168	30	38	335	30	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	91	91	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	106	-	-	-	-	-	106	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	1,640	-	1,640	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	3,839	209	1,039	235	351	1,815	191	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	1,361	-	-	-	-	1,361	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	146	-	-	146	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	361	-	-	-	361	-	-	-	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5980000 Total					7,546	300	2,679	381	712	3,176	297	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,692	146	728	165	246	1,272	134	-	-
5989500 Total					2,692	146	728	165	246	1,272	134	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,407	54	732	160	169	1,188	103	-	-
9010000 Total					2,407	54	732	160	169	1,188	103	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	461	461	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	968	22	295	64	68	478	42	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	489	-	-	-	-	-	489	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,168	-	2,168	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	4,459	-	-	-	-	4,459	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,020	-	-	1,020	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,175	-	-	-	1,175	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	237	-	-	-	237	-	-	-	-
9020000 Total					10,977	483	2,463	1,084	1,480	4,937	530	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,183	26	360	79	83	584	51	-	-
9030000 Total					1,183	26	360	79	83	584	51	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	1,503	34	458	100	106	742	64	-	-
9031000 Total					1,503	34	458	100	106	742	64	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,328	209	2,839	620	656	4,604	400	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	0	-	-	-	-	0	-	-	-
9032000 Total					9,328	209	2,839	620	656	4,604	400	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	16	16	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	18,139	406	5,520	1,205	1,276	8,953	778	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	128	-	-	-	-	-	128	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	803	-	803	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,805	-	-	-	-	1,805	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	355	-	-	355	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	276	-	-	-	276	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	38	-	-	-	38	-	-	-	-
9033000 Total					21,559	422	6,323	1,560	1,590	10,759	906	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	17	17	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	24	-	-	-	-	-	24	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	95	-	95	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	100	-	-	-	-	100	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	31	-	-	31	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	13	-	-	-	13	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	-
9035000 Total					284	17	95	31	17	100	24	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	8,912	199	2,712	592	627	4,399	382	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	5	-	5	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	542	-	-	542	-	-	-	-	-
9036000 Total					9,459	199	2,717	1,135	627	4,399	382	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	1,941	1,941	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	(37)	(1)	(11)	(2)	(3)	(18)	(2)	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	508	-	-	-	-	-	508	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	15,368	-	15,368	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	8,520	-	-	-	-	8,520	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	6,244	-	-	6,244	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,667	-	-	-	1,667	-	-	-	-
9040000 Total					34,212	1,941	15,357	6,242	1,665	8,501	506	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	22	22	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	25	-	25	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	70	-	-	-	-	70	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	(1)	-	-	(1)	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	(4)	-	-	-	(4)	-	-	-	-
9042000 Total					113	22	25	(1)	(4)	70	(0)	-	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	(0)	-	(0)	-	-	-	-	-	-
9050000 Total					(0)	-	(0)	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9080000 Total					6	0	2	0	0	3	0	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	579	13	176	38	41	286	25	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	8,932	-	-	-	-	-	-	-	8,932
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	2,174	-	-	-	-	2,174	-	-	-
9081000 Total					11,685	13	176	38	41	2,459	25	-	8,932
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	(9)	(9)	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	2,151	48	655	143	151	1,062	92	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	-	-	-	-	-	1	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	189	-	-	-	-	-	-	-	189
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	74	-	-	74	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
9084000 Total					2,406	39	655	217	152	1,062	93	-	189
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	138,710	-	-	-	-	-	-	-	138,710
9085100 Total					138,710	-	-	-	-	-	-	-	138,710
9086000	CUST SERV	CSEX	Customer Service Expense	CN	147	3	45	10	10	73	6	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	18	-	-	-	-	-	18	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,455	-	2,455	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,147	-	-	-	-	3,147	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	178	-	-	178	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	979	-	-	-	979	-	-	-	-
9086000 Total					6,924	3	2,500	188	990	3,220	24	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	10	-	-	-	-	-	-	-	10
9089300 Total					10	-	-	-	-	-	-	-	10
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	4,941	-	-	-	-	-	-	-	4,941
9089500 Total					4,941	-	-	-	-	-	-	-	4,941
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	4,085	-	-	-	-	-	-	-	4,085
9089600 Total					4,085	-	-	-	-	-	-	-	4,085
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	182	-	-	-	-	182	-	-	-
9089700 Total					182	-	-	-	-	182	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	887	-	-	-	-	-	-	-	887
9089800 Total					887	-	-	-	-	-	-	-	887
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	98	98	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	3,723	83	1,133	247	262	1,838	160	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	203	-	-	-	-	-	203	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	401	-	401	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	749	-	-	-	-	749	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	224	-	-	224	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	305	-	-	-	305	-	-	-	-
9090000 Total					5,703	182	1,534	471	567	2,587	362	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	7	0	2	0	1	4	0	-	-
9100000 Total					7	0	2	0	1	4	0	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(548)	-	(548)	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	84,633	2,141	23,675	6,318	10,955	37,016	4,514	14	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	(158)	-	-	-	-	(158)	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	(395)	-	-	-	(395)	-	-	-	-
9200000 Total					83,531	2,141	23,126	6,318	10,560	36,858	4,514	14	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	3	3	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	161	4	49	11	11	79	7	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	2	-	-	-	-	-	2	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	(23)	-	(23)	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,800	374	4,140	1,105	1,916	6,473	789	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	115	-	-	-	-	115	-	-	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	10	-	-	-	10	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	3	-	-	-	-	3	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	5	0	1	0	1	2	0	0	-
9210000 Total					15,082	382	4,167	1,124	1,940	6,669	798	2	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(51,621)	(1,306)	(14,440)	(3,853)	(6,682)	(22,578)	(2,753)	(9)	-
9220000 Total					(51,621)	(1,306)	(14,440)	(3,853)	(6,682)	(22,578)	(2,753)	(9)	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	85	85	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	(945)	-	(945)	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	25,948	657	7,259	1,937	3,359	11,349	1,384	4	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	521	-	-	-	-	521	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	762	-	-	-	762	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	190	-	-	-	190	-	-	-	-
9230000 Total					26,562	741	6,313	1,937	4,311	11,870	1,384	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(1)	(1)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	9	-	9	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	22,622	572	6,328	1,689	2,928	9,894	1,207	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	6	-	-	-	-	6	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	6	-	-	-	6	-	-	-	-
9239990 Total					22,641	572	6,337	1,689	2,934	9,900	1,207	4	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,800	1,800	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	13,001	-	13,001	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
9241000 Total					16,432	1,800	13,001	1,145	13	474	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	2,752	2,752	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(222)	-	-	-	-	-	(222)	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(1,565)	-	(1,565)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(1,740)	-	-	-	-	(1,740)	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(461)	-	-	(461)	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(546)	-	-	-	(546)	-	-	-	-
9242000 Total					(1,783)	2,752	(1,565)	(461)	(546)	(1,740)	(222)	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,369	136	1,502	401	695	2,348	286	1	-
9243000 Total					5,369	136	1,502	401	695	2,348	286	1	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,785,095	45,166	499,352	133,253	231,063	780,758	95,206	297	-
9250000 Total					1,785,095	45,166	499,352	133,253	231,063	780,758	95,206	297	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(1,062)	-	(1,062)	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,062	27	297	79	138	465	57	0	-
9251000 Total					-	27	(765)	79	138	465	57	0	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(7,653)	(194)	(2,141)	(571)	(991)	(3,347)	(408)	(1)	-
9261200 Total					(7,653)	(194)	(2,141)	(571)	(991)	(3,347)	(408)	(1)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	80	80	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	654	-	654	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(81)	(2)	(23)	(6)	(11)	(36)	(4)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	5,292	-	-	-	-	5,292	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	255	-	-	255	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	302	-	-	-	302	-	-	-	-
9261500 Total					6,501	78	631	249	292	5,256	(4)	(0)	-
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(5,228)	(132)	(1,462)	(390)	(677)	(2,287)	(279)	(1)	-
9262200 Total					(5,228)	(132)	(1,462)	(390)	(677)	(2,287)	(279)	(1)	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	174	-	-	-	-	-	174	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	829	-	829	-	-	-	-	-	-
9262500 Total					1,003	-	829	-	-	-	174	-	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,797	71	782	209	362	1,223	149	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9263200 Total					2,797	71	782	209	362	1,223	149	0	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,155	156	1,722	459	797	2,692	328	1	-
9269100 Total					6,155	156	1,722	459	797	2,692	328	1	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,631	41	456	122	211	714	87	0	-
9269200 Total					1,631	41	456	122	211	714	87	0	-
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	60,689	1,536	16,977	4,530	7,856	26,544	3,237	10	-
9269400 Total					60,689	1,536	16,977	4,530	7,856	26,544	3,237	10	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	46,808	1,184	13,094	3,494	6,059	20,473	2,496	8	-
9269500 Total					46,808	1,184	13,094	3,494	6,059	20,473	2,496	8	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,226	132	1,462	390	676	2,286	279	1	-
9269600 Total					5,226	132	1,462	390	676	2,286	279	1	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,109	129	1,429	381	661	2,234	272	1	-
9269700 Total					5,109	129	1,429	381	661	2,234	272	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	850	850	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	25	-	-	-	-	-	25	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,390	-	1,390	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,672	42	468	125	216	731	89	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	165	-	-	-	-	165	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	737	-	-	737	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	1,020	-	-	-	1,020	-	-	-	-
9280000 Total					5,859	892	1,858	861	1,236	896	115	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	186	186	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	606	-	-	-	-	-	606	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	8,070	-	8,070	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,841	-	-	-	-	6,841	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,334	-	-	1,334	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,809	-	-	-	1,809	-	-	-	-
9282000 Total					18,847	186	8,070	1,334	1,809	6,841	606	-	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	7,443	110	2,017	567	1,046	3,299	403	2	-
9283000 Total					7,443	110	2,017	567	1,046	3,299	403	2	-
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(18,766)	(475)	(5,249)	(1,401)	(2,429)	(8,208)	(1,001)	(3)	-
9290000 Total					(18,766)	(475)	(5,249)	(1,401)	(2,429)	(8,208)	(1,001)	(3)	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,155)	(156)	(1,722)	(459)	(797)	(2,692)	(328)	(1)	-
9299100 Total					(6,155)	(156)	(1,722)	(459)	(797)	(2,692)	(328)	(1)	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(1,631)	(41)	(456)	(122)	(211)	(714)	(87)	(0)	-
9299200 Total					(1,631)	(41)	(456)	(122)	(211)	(714)	(87)	(0)	-
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(60,689)	(1,536)	(16,977)	(4,530)	(7,856)	(26,544)	(3,237)	(10)	-
9299400 Total					(60,689)	(1,536)	(16,977)	(4,530)	(7,856)	(26,544)	(3,237)	(10)	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(46,808)	(1,184)	(13,094)	(3,494)	(6,059)	(20,473)	(2,496)	(8)	-
9299500 Total					(46,808)	(1,184)	(13,094)	(3,494)	(6,059)	(20,473)	(2,496)	(8)	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,226)	(132)	(1,462)	(390)	(676)	(2,286)	(279)	(1)	-
9299600 Total					(5,226)	(132)	(1,462)	(390)	(676)	(2,286)	(279)	(1)	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,109)	(129)	(1,429)	(381)	(661)	(2,234)	(272)	(1)	-
9299700 Total					(5,109)	(129)	(1,429)	(381)	(661)	(2,234)	(272)	(1)	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	49	1	14	4	6	21	3	0	-
9301000 Total					49	1	14	4	6	21	3	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,712	69	759	202	351	1,186	145	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	51	-	-	-	-	51	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	43	-	-	-	43	-	-	-	-
9302000 Total					2,806	69	759	202	394	1,237	145	0	-
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	262	-	262	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	1,168	30	327	87	151	511	62	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	1	-	-	-	-	1	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	16	-	-	16	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	(4)	-	-	-	(4)	-	-	-	-
9310000 Total					1,510	97	589	103	147	512	62	0	-



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	166	166	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	38	1	11	2	3	19	2	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	275	-	275	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	36,132	914	10,107	2,697	4,677	15,803	1,927	6	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	57	-	-	-	-	57	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	188	-	-	188	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	12	-	-	-	12	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	2	-	-	-	2	-	-	-	-
9350000 Total					36,870	1,081	10,394	2,888	4,693	15,879	1,930	6	-
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	160	4	45	12	21	70	9	0	-
9359500 Total					160	4	45	12	21	70	9	0	-
Grand Total					5,421,403	135,845	1,634,404	423,469	770,780	2,503,989	307,060	1,108	(355,251)

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	711	10	193	54	100	315	38	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,797	646	11,866	3,336	6,155	19,412	2,371	11	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	238,446	3,516	64,604	18,165	33,509	105,686	12,909	57	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	50,329	742	13,636	3,834	7,073	22,307	2,725	12	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	18,124	267	4,910	1,381	2,547	8,033	981	4	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,759	26	477	134	247	780	95	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	70	1	19	5	10	31	4	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	11	3	6	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-U	318	5	86	24	45	141	17	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	1,940	29	526	148	273	860	105	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	432	6	117	33	61	192	23	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,691	54	1,000	281	519	1,636	200	1	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	9	2	4	14	2	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	515	8	140	39	72	228	28	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	5	1	2	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	152	2	41	12	21	67	8	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,167	17	316	89	164	517	63	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	10,892	161	2,951	830	1,531	4,828	590	3	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,143	61	1,122	316	582	1,836	224	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	522	8	141	40	73	231	28	0	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	5	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	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	2,041	30	553	155	287	904	110	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,967	29	533	150	276	872	106	0	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	1,868	28	506	142	262	828	101	0	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	594	9	161	45	84	263	32	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	34	1	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	6	0	2	0	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	53	1	14	4	7	24	3	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	629	9	171	48	88	279	34	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	188	3	51	14	26	83	10	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	190	3	52	14	27	84	10	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,683	113	2,082	585	1,080	3,405	416	2	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	541	8	147	41	76	240	29	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	170,925	2,521	46,310	13,021	24,020	75,759	9,253	41	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,491	332	6,094	1,713	3,161	9,969	1,218	5	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,952	206	3,780	1,063	1,961	6,184	755	3	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	759	11	206	58	107	336	41	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,993	44	811	228	421	1,327	162	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,227	77	1,416	398	734	2,317	283	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	44,758	660	12,127	3,410	6,290	19,838	2,423	11	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,226	48	874	246	453	1,430	175	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	467	7	126	36	66	207	25	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,992	324	5,958	1,675	3,090	9,747	1,191	5	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	27,578	407	7,472	2,101	3,876	12,223	1,493	7	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	30,382	448	8,232	2,314	4,270	13,466	1,645	7	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	5	8	27	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	40	11	21	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	40	11	21	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	28	-	-	-	-	-	28	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	74	-	74	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	194	-	-	-	-	194	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	10	-	-	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	86	-	-	-	86	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	125	-	-	-	-	125	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	160	160	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	66	-	-	-	-	-	66	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	540	-	540	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,260	-	-	-	-	1,260	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	137	-	-	137	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	323	-	-	-	323	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	-	79	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	1,025	1,025	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	950	-	-	-	-	-	950	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	6,102	-	6,102	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	13,490	-	-	-	-	13,490	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,979	-	-	1,979	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,634	-	-	-	2,634	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	373	-	-	-	-	373	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	21	21	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	-	-	-	-	-	12	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	98	-	98	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	180	-	-	-	-	180	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	37	-	-	37	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	42	-	-	-	42	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	-	-	-	-	6	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,964	3,964	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,791	-	-	-	-	-	3,791	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	16,242	-	16,242	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	17,428	-	-	-	-	17,428	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,342	-	-	4,342	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,344	-	-	-	5,344	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,068	-	-	-	-	1,068	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,776	1,776	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,094	-	-	-	-	-	1,094	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,860	-	6,860	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,706	-	-	-	-	-	7,706	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,226	-	-	2,226	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,854	-	-	-	2,854	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	373	-	-	-	-	373	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	489	489	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	315	-	-	-	-	-	315	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	2,116	-	2,116	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	6,377	-	-	-	-	6,377	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	572	-	-	572	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	875	-	-	-	875	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	156	-	-	-	-	156	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	558	558	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	640	-	-	-	-	-	640	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,704	-	4,704	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,420	-	-	-	-	13,420	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	784	-	-	784	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,351	-	-	-	1,351	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	498	-	-	-	-	498	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,376	1,376	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,080	-	-	-	-	-	2,080	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	12,211	-	12,211	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	15,735	-	-	-	-	15,735	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,067	-	-	3,067	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,517	-	-	-	3,517	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	492	-	-	-	-	492	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	275	275	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	235	-	-	-	-	-	235	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,322	-	2,322	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,512	-	-	-	-	2,512	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	607	-	-	607	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	452	-	-	-	452	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	102	-	-	-	-	102	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	410	410	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	989	-	-	-	-	-	989	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	5,061	-	5,061	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	7,394	-	-	-	-	7,394	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,275	-	-	1,275	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,219	-	-	-	1,219	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	416	-	-	-	416	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	319	319	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	791	-	-	-	-	-	791	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,817	-	1,817	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	7,589	-	-	-	-	7,589	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	801	-	-	801	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	778	-	-	-	778	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	154	-	-	-	-	154	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	-	-	-	-	-	8	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	-	116	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265	-	-	-	-	265	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	21	-	-	21	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	31	-	-	-	31	-	-	-	-
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	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	618	-	618	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,165	-	-	-	-	1,165	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	113	-	-	113	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	241	-	-	-	241	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62	-	-	-	62	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	77	77	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	210	5	64	14	15	103	9	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	247	-	-	-	-	-	247	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	798	-	798	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	24	0	6	2	4	11	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	278	4	75	21	39	123	15	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,487	63	696	186	322	1,088	133	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,232	-	-	-	-	1,232	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	245	-	-	245	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	352	-	-	-	352	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	122	-	-	-	122	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	32	1	10	2	2	16	1	-	-
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	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	100	1	27	8	14	44	5	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	764	19	214	57	99	334	41	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	53	-	-	-	-	53	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	-	-	-	-	-	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
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Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	404	9	123	27	28	200	17	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	82	-	-	-	-	-	82	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	197	-	197	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	485	7	131	37	68	215	26	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,966	303	3,347	893	1,549	5,234	638	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	172	-	-	-	-	172	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	63	-	-	63	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	250	-	-	-	250	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	91	2	26	7	12	40	5	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	4	4	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	124	-	124	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	282	4	77	22	40	125	15	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	167	-	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	-	-	29	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	59	-	-	-	59	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	47	47	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	98	-	-	-	-	-	98	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	453	-	453	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	951	14	258	72	134	422	52	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	76	2	21	6	10	33	4	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	704	-	-	-	-	704	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	175	-	-	-	175	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	39	39	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	74	-	-	-	-	-	74	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	547	-	547	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	60	1	15	4	9	26	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	376	6	102	29	53	167	20	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	250	6	70	19	32	109	13	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	508	-	-	-	-	508	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	-	-	73	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	174	-	-	-	174	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	245	245	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	149	3	45	10	10	73	6	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	613	-	-	-	-	-	613	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,715	-	2,715	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	8,719	129	2,362	664	1,225	3,864	472	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,115	104	1,151	307	533	1,800	219	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	3,161	-	-	-	-	3,161	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	542	-	-	542	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,136	-	-	-	1,136	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	290	-	-	-	290	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	14	-	-	-	-	-	14	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	100	-	100	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	240	4	65	18	34	106	13	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	11	0	3	1	1	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	81	-	-	-	-	81	-	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	6	-	-	6	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	20	-	-	-	20	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
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	68	-	68	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	156	2	42	12	22	69	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	80	2	22	6	10	35	4	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	87	-	-	-	-	87	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	10	-	-	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	-	1	-	-	-
4030000 Total					1,001,716	22,464	272,876	75,715	134,308	442,284	53,885	184	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	1,500	22	406	114	211	665	81	0	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
4032000 Total					(5,249)	22	406	114	211	665	81	0	(6,749)
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(598)	(9)	(162)	(46)	(84)	(265)	(32)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	303	4	82	23	43	134	16	0	-
4033000 Total					(295)	(4)	(80)	(22)	(41)	(131)	(16)	(0)	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	585	9	159	45	82	259	32	0	-
4034000 Total					585	9	159	45	82	259	32	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	2,412	36	654	184	339	1,069	131	1	-
4035000 Total					2,412	36	654	184	339	1,069	131	1	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	376	376	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	77	-	-	-	-	-	77	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	604	-	604	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	727	-	-	-	-	727	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	290	-	-	290	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	151	-	-	-	151	-	-	-	-
4036000 Total					2,226	376	604	290	151	727	77	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	2,972	44	805	226	418	1,317	161	1	-
4037000 Total					2,972	44	805	226	418	1,317	161	1	-
4039999	DEPR EXP-ELEC, OTH	565140	Depreciation - Transmission Assets	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	OR	(0)	-	(0)	-	-	-	-	-	-
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	UT	1	-	-	-	-	1	-	-	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(267)	(4)	(72)	(20)	(37)	(118)	(14)	(0)	-
4039999 Total					(266)	(4)	(72)	(20)	(38)	(118)	(14)	(0)	-
Grand Total					1,004,100	22,943	275,351	76,531	135,430	446,073	54,336	186	(6,749)

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	643	9	174	49	90	285	35	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,683	40	727	204	377	1,189	145	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	91	26	47	149	18	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,048	15	284	80	147	464	57	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	97	-	-	-	-	97	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	85	2	24	6	11	37	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	925	23	259	69	120	405	49	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,853	153	2,086	455	482	3,383	294	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,407	137	1,513	404	700	2,365	288	1	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	662	10	179	50	93	293	36	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	830	21	232	62	107	363	44	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845	21	236	63	109	370	45	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	623	16	174	46	81	272	33	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	286	7	80	21	37	125	15	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273	7	76	20	35	119	15	0	-
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	293	7	82	22	38	128	16	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	877	22	245	65	114	384	47	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	320	8	89	24	41	140	17	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	6	0	2	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184	5	52	14	24	81	10	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	632	16	177	47	82	277	34	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,792	45	501	134	232	784	96	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	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	117	33	61	191	23	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	7	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	3032860	WEB SOFTWARE	SO	1,870	47	523	140	242	818	100	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	98	27	51	160	19	0	-
4040000	AMOR LTD TRM PLNT	3032990	PBDM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	463	12	129	35	60	202	25	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,417	36	655	184	340	1,071	131	1	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	4,516	114	1,263	337	585	1,975	241	1	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	487	11	148	32	34	240	21	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,034	113	1,532	335	354	2,485	216	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	946	24	265	71	122	414	50	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,129	48	648	141	150	1,051	91	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,803	46	504	135	233	789	96	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	17	238	52	55	386	34	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	331	8	93	25	43	145	18	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	58	1	16	4	8	25	3	0	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742	19	208	55	96	325	40	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	165	4	46	12	21	72	9	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	361	9	101	27	47	158	19	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	234	6	65	17	30	102	12	0	-
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	2,035	51	569	152	263	890	109	0	-
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	381	10	107	28	49	167	20	0	-
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	755	19	211	56	98	330	40	0	-
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	474	11	144	32	33	234	20	-	-
4040000	AMOR LTD TRM PLNT	3033490	VMWARE	SO	1,443	37	404	108	187	631	77	0	-
4040000	AMOR LTD TRM PLNT	3033510	APIM	SO	249	6	70	19	32	109	13	0	-
4040000	AMOR LTD TRM PLNT	3033520	EGIS	SO	68	2	19	5	9	30	4	0	-
4040000	AMOR LTD TRM PLNT	3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SO	26	1	7	2	3	12	1	0	-
4040000	AMOR LTD TRM PLNT	3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	47	1	13	4	6	21	3	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	0	0	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2	-	2	-	-	-	-	-	-
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	6,983	103	1,892	532	981	3,095	378	2	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	442	11	124	33	57	193	24	0	-



Amortization Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	-	1	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	0	-	-	0	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	21	-	-	-	21	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	134	2	36	10	19	59	7	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	2	19	5	9	30	4	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	314	5	85	24	44	139	17	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improve	OR	76	-	76	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	1	1	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	149	-	149	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	245	6	68	18	32	107	13	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	103	-	-	103	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	176	-	-	-	176	-	-	-	-
4040000 Total					63,152	1,366	17,953	4,661	7,587	28,394	3,183	9	-
4049000	AMR LTD TRM PLNT-OTH	566140	AMORTIZATION SOFTWARE INTANGIBLE	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
4049000	AMR LTD TRM PLNT-OTH	566205	Amort Exp - Non-Rec	SG	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(444)	(7)	(120)	(34)	(62)	(197)	(24)	(0)	-
4049000 Total					(502)	(8)	(136)	(38)	(70)	(223)	(27)	(0)	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	75	1	20	6	11	33	4	0	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					377	1	20	6	11	335	4	0	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	1,251	18	339	95	176	554	68	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	2,664	-	-	-	-	2,664	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,974	-	-	-	4,974	-	-	-	-
4073000	REGULATORY DEBITS	566992	OR Meters Replaced by AMI Amortization	OTHER	3,965	-	-	-	-	-	-	-	3,965
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					13,223	18	518	95	5,150	3,218	133	0	4,089
4074000	REGULATORY CREDITS	566908	Regulatory Credits O&M - 407.4	CA	(8,919)	(8,919)	-	-	-	-	-	-	-
4074000	REGULATORY CREDITS	566990	UT Wildland Fire Mitigation - Deferral	OTHER	(629)	-	-	-	-	-	-	-	(629)
4074000 Total					(9,548)	(8,919)	-	-	-	-	-	-	(629)
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,449	-	-	-	-	-	7,449	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	54,544	-	54,544	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,295	-	-	15,295	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	449	-	-	-	-	-	449	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,313	-	1,313	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	629	-	-	629	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	32	-	-	-	-	-	32	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	17	-	-	17	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,924	-	-	-	-	-	1,924	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	846	-	846	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	693	-	-	693	-	-	-	-	-
4074100 Total					83,193	-	56,705	16,634	-	-	9,854	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(56,705)	-	(56,705)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,634)	-	-	(16,634)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,854)	-	-	-	-	-	(9,854)	-	-
4074200 Total					(83,193)	-	(56,705)	(16,634)	-	-	(9,854)	-	-
Grand Total					66,702	(7,541)	18,355	4,724	12,677	31,725	3,293	9	3,460

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(510)	(13)	(143)	(38)	(66)	(223)	(27)	(0)	-
4081000 Total					(510)	(13)	(143)	(38)	(66)	(223)	(27)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	153,146	3,875	42,840	11,432	19,823	66,982	8,168	26	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	155	-	155	-	-	-	-	-	-
4081500 Total					153,300	3,875	42,995	11,432	19,823	66,982	8,168	26	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,341	1,341	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	34,511	-	34,511	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,968	-	-	-	1,968	-	-	-	-
4081800 Total					37,828	1,341	34,511	-	1,968	8	-	-	-
4081990	MISC TAXES - OTHER	583252	Federal Excise Tax	SO	4,054	103	1,134	303	525	1,773	216	1	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	15,635	396	4,374	1,167	2,024	6,838	834	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,439	-	1,439	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	374	5	97	27	59	165	22	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	-	-	27	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	59	1	15	4	9	26	3	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	126	-	-	-	126	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	268	4	69	19	42	118	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,092	31	567	159	294	927	113	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	25	1	7	2	3	11	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	510	7	132	36	80	224	30	0	-
4081990 Total					24,609	547	7,834	1,744	3,162	10,082	1,236	4	-
Grand Total					215,228	5,750	85,196	13,138	24,888	76,850	9,377	29	-

B6. FEDERAL INCOME TAXES



Schedule M (Actuals)
 Twelve Months Ending - December 2023
 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
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	152	3	42	12	21	68	8	0	-
SCHMAP	130100	Non - Deductible Expenses	SO	1,685	43	471	126	218	737	90	0	-
SCHMAP	130400	PMINon deductible Exp	SE	3	0	1	0	0	1	0	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	255	6	71	19	33	111	14	0	-
SCHMAP	130750	Non deductible Fringe Benefits	SO	72	2	20	5	9	32	4	0	-
SCHMAP	130755	Non deductible Parking Costs	SO	595	15	166	44	77	260	32	0	-
SCHMAP	505505	Income Tax Interest	SO	0	0	0	0	0	0	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	14	0	4	1	2	6	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	44	1	12	3	6	19	2	0	-
SCHMAP Total				2,821	71	788	211	366	1,235	151	0	-
SCHMAT	105100	Capitalized Labor Costs	SO	778	20	218	58	101	340	41	0	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,088,233	24,865	298,423	82,943	146,778	483,449	58,889	201	-
SCHMAT	105121	PMIBook Depreciation	SE	5,778	81	1,493	413	909	2,540	341	1	-
SCHMAT	105130	CIAC	CIAC	179,952	9,792	48,678	11,012	16,456	85,069	8,945	-	-
SCHMAT	105140	Highway relocation	SNPD	3,050	166	825	187	279	1,442	152	-	-
SCHMAT	105142	Avoided Costs	SNP	147,231	3,817	40,109	10,517	18,794	66,100	7,870	25	-
SCHMAT	105146	Capitalization of Test Energy	SG	522	8	141	40	73	231	28	0	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(2,599)	(66)	(727)	(194)	(336)	(1,137)	(139)	(0)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	11,860	678	5,315	2,156	574	2,962	175	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	4,455	113	1,246	333	577	1,948	238	1	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(9,428)	(239)	(2,637)	(704)	(1,220)	(4,124)	(503)	(2)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	992	25	277	74	128	434	53	0	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(12,041)	-	-	-	-	-	-	-	(12,041)
SCHMAT	415251	Reg Asset - Low Carbon Energy Standards	OTHER	1,518	-	-	-	-	-	-	-	1,518
SCHMAT	415252	Reg Asset - Distribution System Plan - O	OTHER	(1,214)	-	-	-	-	-	-	-	(1,214)
SCHMAT	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,502	-	-	-	-	-	-	-	1,502
SCHMAT	415262	Reg Asset - Wildfire Mitigation Account -	OTHER	35	-	-	-	-	-	-	-	35
SCHMAT	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	68	-	68	-	-	-	-	-	-
SCHMAT	415264	Reg Asset - TB Flats - OR	OTHER	2,159	-	-	-	-	-	-	-	2,159
SCHMAT	415270	Reg Asset - Electric Vehicle Charging In	OTHER	(1,164)	-	-	-	-	-	-	-	(1,164)
SCHMAT	415301	Environmental Costs WA	WA	713	-	-	713	-	-	-	-	-
SCHMAT	415305	Reg Asset - Cedar Springs II - OR	OTHER	153	-	-	-	-	-	-	-	153
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	5,926	83	1,531	423	933	2,605	350	1	-
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	3,558	-	-	-	-	-	-	-	3,558
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	13	-	-	-	-	-	-	-	13
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	-	-	(17,418)	-	-	-	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	(608)	-	-	-	-	-	-	-	(608)
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(158)	-	-	-	-	(158)	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(411)	-	-	-	(411)	-	-	-	-
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	674	674	-	-	-	-	-	-	-
SCHMAT	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	-	-	-	3,810	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(86)	-	-	-	-	-	-	-	(86)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(10)	-	-	-	-	-	-	-	(10)
SCHMAT	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	227	-	-	-	-	-	-	-	227
SCHMAT	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(234)	-	-	-	-	-	-	-	(234)
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	(20,735)	-	-	-	-	-	-	-	(20,735)
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	61	-	-	-	-	-	-	-	61
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	154	-	-	-	154	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	11,255	-	-	-	-	-	-	-	11,255
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	(146,342)	-	-	-	-	-	-	-	(146,342)
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	(1,484)	-	-	-	-	-	-	-	(1,484)
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	(891)	-	-	-	-	-	-	-	(891)
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,791)	-	-	-	-	-	-	-	(2,791)
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA	(52)	(52)	-	-	-	-	-	-	-
SCHMAT	415940	Reg Liability - Steam Decommissioning -	CA	743	743	-	-	-	-	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	WA	3,570	-	-	3,570	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	995	-	-	-	-	-	-	-	995
SCHMAT	425360	Hermiston Swap	SG	172	3	47	13	24	76	9	0	-
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	(334)	-	-	-	-	-	-	-	(334)
SCHMAT	430100	Customer Service / Weatherization	OTHER	(24,862)	-	-	-	-	-	-	-	(24,862)



Schedule M (Actuals)
 Twelve Months Ending - December 2023
 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	
SCHMAT	505115	Sales & Use Tax Accrual	SO	(1,056)	(27)	(295)	(79)	(137)	(462)	(56)	(0)	-
SCHMAT	505125	ACCRUED ROYALTIES	SE	655	9	169	47	103	288	39	0	-
SCHMAT	505400	Bonus Liability	SO	(353)	(9)	(99)	(26)	(46)	(154)	(19)	(0)	-
SCHMAT	505520	Bonus Accrual - PMI	SE	(28)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	4,218	107	1,180	315	546	1,845	225	1	-
SCHMAT	505601	Sick Leave Accrual - PMI	SE	1	0	0	0	0	0	0	0	-
SCHMAT	505700	Accrued Retention Bonus	SO	(27)	(1)	(8)	(2)	(3)	(12)	(1)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(384)	(6)	(103)	(29)	(55)	(170)	(21)	(0)	-
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(143)	-	-	-	-	-	-	-	(143)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	(922)	(13)	(238)	(66)	(145)	(405)	(54)	(0)	-
SCHMAT	610141	WA Rate Refunds	OTHER	(702)	-	-	-	-	-	-	-	(702)
SCHMAT	610145	REG LIAB-DSM	OTHER	(3,774)	-	-	-	-	-	-	-	(3,774)
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,635	-	3,635	-	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	-	-	1,356	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	(617)	-	-	-	-	-	-	-	(617)
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	(32)	-	-	-	-	-	-	-	(32)
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(1,637)	-	-	-	-	-	-	-	(1,637)
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	73	-	-	-	-	-	-	-	73
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	320	-	-	-	-	-	-	-	320
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	4,814	-	-	-	-	-	-	-	4,814
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	1,081	-	-	-	-	-	-	-	1,081
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(306)	-	-	-	-	-	-	-	(306)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(1,625)	-	-	-	-	-	-	-	(1,625)
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(651)	-	-	-	-	-	-	-	(651)
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	CA	1	1	-	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	(1,062)	-	(1,062)	-	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	CA	56	56	-	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	IDU	(254)	-	-	-	-	-	(254)	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	(1,120)	-	(1,120)	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	(1,893)	-	-	-	-	(1,893)	-	-	-
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	(12)	-	-	-	(12)	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	2,159	-	-	-	-	-	-	-	2,159
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	-	-	2,549	-	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	(1,261)	(1,261)	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	4,046	-	4,046	-	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	116	-	-	116	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	(222)	-	-	-	-	-	(222)	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(944)	-	-	-	(944)	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	(1,991)	-	-	-	-	-	-	-	(1,991)
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(4,022)	-	-	-	-	-	-	-	(4,022)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(12,258)	-	-	-	-	-	-	-	(12,258)
SCHMAT	715105	MCI FOG Wire Lease	SG	(431)	(6)	(117)	(33)	(61)	(191)	(23)	(0)	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(425)	(11)	(119)	(32)	(55)	(186)	(23)	(0)	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	395	10	108	28	50	177	21	0	-
SCHMAT	910241	PMI Legal Reserve	SE	13,432	188	3,470	959	2,114	5,905	793	3	-
SCHMAT	910245	Contra Receivable from Joint Owners	SO	21	1	6	2	3	9	1	0	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	44	1	11	3	7	19	3	0	-
SCHMAT	920110	PMI WY Extraction Tax	SE	(3,054)	(43)	(789)	(218)	(481)	(1,343)	(180)	(1)	-
SCHMAT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(746)	(11)	(202)	(57)	(105)	(330)	(40)	(0)	-
SCHMAT	705261	Reg Liability - Sale of Renewable Energy	OTHER	224	-	-	-	-	-	-	-	224
SCHMAT	705337	Reg Liability - Sale of Renewable Energy	OTHER	122	-	-	-	-	-	-	-	122
SCHMAT Total				1,234,703	39,695	403,473	98,967	188,444	644,862	76,633	231	(210,288)
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	5	0	1	0	1	2	0	0	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	3	29	8	14	48	6	0	-
SCHMDP Total				112	3	31	8	14	50	6	0	-
SCHMDT	105122	Repair Deduction	SG	207,622	3,062	56,253	15,816	29,177	92,024	11,240	50	-
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,173,688	28,847	315,307	89,045	147,736	523,620	68,677	340	-
SCHMDT	105126	PMITax Depreciation	SE	13,811	193	3,568	986	2,173	6,072	815	3	-
SCHMDT	105137	Capitalized Depreciation	SO	11,229	284	3,141	838	1,453	4,911	599	2	-
SCHMDT	1051411	AFUDC - DEBT	SNP	70,096	1,817	19,096	5,007	8,948	31,470	3,747	12	-
SCHMDT	1051412	AFUDC - Equity	SNP	143,776	3,728	39,168	10,270	18,353	64,548	7,685	25	-
SCHMDT	105143	Basis Intangible Difference	SNP	421	11	115	30	54	189	23	0	-



Schedule M (Actuals)
 Twelve Months Ending - December 2023
 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
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	25,374	642	7,098	1,894	3,284	11,098	1,353	4	-
SCHMDT	105175	Removal Cost (net of salvage)	72,871	1,844	20,385	5,440	9,432	31,872	3,887	12	-
SCHMDT	105470	Book Gain/Loss on Land Sales	1,936	49	542	145	251	847	103	0	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	15	0	4	1	2	7	1	0	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	(6,213)	(87)	(1,605)	(444)	(978)	(2,732)	(367)	(1)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	(89)	(5)	(24)	(5)	(8)	(42)	(4)	-	-
SCHMDT	205411	PMISEC 263A Adjustment	(471)	(7)	(122)	(34)	(74)	(207)	(28)	(0)	-
SCHMDT	210100	Prepaid Taxes-OR PUC	46	-	46	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	67	-	-	-	-	67	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	19	-	-	-	-	-	19	-	-
SCHMDT	210175	Prepaid - FSA O&M - East	(1,100)	(16)	(298)	(84)	(155)	(487)	(60)	(0)	-
SCHMDT	210180	OTHER PREPAIDS	1,520	38	425	113	197	665	81	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	84	1	23	6	12	37	5	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	(6,132)	(155)	(1,715)	(458)	(794)	(2,682)	(327)	(1)	-
SCHMDT	320286	Reg Asset - Pension Settlement - OR	(654)	-	-	-	-	-	-	-	(654)
SCHMDT	320287	Reg Asset - Pension Settlement - UT	(5,229)	-	-	-	-	-	-	-	(5,229)
SCHMDT	320288	Reg Asset - Pension Settlement - WY	(302)	-	-	-	(302)	-	-	-	-
SCHMDT	415100	Reg Asset - WA Equity Advisory Group (CET)	346	-	-	-	-	-	-	-	346
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	(726)	(11)	(197)	(55)	(102)	(322)	(39)	(0)	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	(2,035)	-	-	-	-	-	-	-	(2,035)
SCHMDT	415255	Reg Asset-WY Wind Test Energy Deferral	(8)	-	-	-	(8)	-	-	-	-
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	4,431	-	-	-	-	-	-	-	4,431
SCHMDT	415300	Hazardous Waste Clean-up Costs	29,375	743	8,217	2,193	3,802	12,848	1,567	5	-
SCHMDT	415410	Reg Asset - Energy West Mining	713	10	184	51	112	314	42	0	-
SCHMDT	415411	ContraRA DeerCreekAband CA	(12)	(12)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	955	-	-	-	-	-	955	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	3,991	-	3,991	-	-	-	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	(4)	-	-	(4)	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	(347)	-	-	-	(347)	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	217	-	-	-	-	-	-	-	217
SCHMDT	415440	Reg Asset - Low Income Bill Discout - O	7,068	-	-	-	-	-	-	-	7,068
SCHMDT	415441	Reg Asset - Utility Community Advisory G	(21)	-	-	-	-	-	-	-	(21)
SCHMDT	415445	Reg Asset - Klamath Unrecovered Plant &	(1,101)	(16)	(298)	(84)	(155)	(488)	(60)	(0)	-
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	(7,019)	-	-	-	-	-	-	-	(7,019)
SCHMDT	415533	Reg Asset - GRC Memo Account - CA	16,512	16,512	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	788	-	-	-	-	-	-	-	788
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	(340)	-	-	-	-	-	-	-	(340)
SCHMDT	415681	Reg Asset-Defer Intervenor Funding Gran	300	-	-	-	-	-	-	-	300
SCHMDT	415701	CA Deferred Intervenor Funding	16	-	-	-	-	-	-	-	16
SCHMDT	415720	Reg Asset - Community Solar - OR	178	-	-	-	-	-	-	-	178
SCHMDT	415815	Insurance Reserve	120,287	3,043	33,648	8,979	15,570	52,611	6,415	20	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	(15)	-	-	-	-	-	-	-	(15)
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	(17)	-	-	-	-	-	-	-	(17)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	(22)	-	-	-	-	(22)	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	(1,002)	-	-	-	-	-	-	-	(1,002)
SCHMDT	415870	CA Def Excess NPC	10,766	-	-	-	-	-	-	-	10,766
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	66,356	-	-	-	-	-	-	-	66,356
SCHMDT	415875	Deferred Excess Net Power Costs - UT	252,436	-	-	-	-	-	-	-	252,436
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(35)	-	-	-	-	(35)	-	-	-
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	(6)	-	-	-	(6)	-	-	-	-
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	(460)	-	-	-	-	-	-	-	(460)
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	73	-	-	-	-	-	-	-	73
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	26,907	-	-	-	-	-	-	-	26,907
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	145	-	-	-	-	-	-	-	145
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	(3,485)	-	-	-	-	-	(3,485)	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	(128)	-	-	-	-	(128)	-	-	-
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	5,001	-	-	-	-	5,001	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	(29)	(29)	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2023
 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	
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU	(2,775)	-	-	-	-	(2,775)	-	-	
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,054)	-	-	-	(17,054)	-	-	-	
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(5,669)	-	-	(5,669)	-	-	-	-	
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(2,720)	-	-	-	-	-	-	(2,720)	
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(783)	(43)	(212)	(48)	(72)	(370)	(39)	-	
SCHMDT	430110	Reg Asset balance reclass	OTHER	(3,774)	-	-	-	-	-	-	(3,774)	
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	5,573	-	-	-	-	-	-	5,573	
SCHMDT	505510	Vacation Accrual - PMI	SE	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(18)	-	-	(18)	-	-	-	-	
SCHMDT	610100	PMIDEVT COST AMORT	SE	(330)	(5)	(85)	(24)	(52)	(145)	(19)	(0)	
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	12	0	3	1	2	5	1	0	
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	258	4	67	18	41	113	15	0	
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(242)	(3)	(63)	(17)	(38)	(106)	(14)	(0)	
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	22	-	22	-	-	-	-	-	
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	1,154	-	-	-	-	-	-	1,154	
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	2,860	-	-	-	2,860	-	-	-	
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(73)	-	-	-	-	-	-	(73)	
SCHMDT	715295	Reg Liability - Fly Ash - OR	OTHER	1,054	-	-	-	-	-	-	1,054	
SCHMDT	715296	Reg Liability - Fly Ash - WA	OTHER	(3,400)	-	-	-	-	-	-	(3,400)	
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	(145)	(4)	(41)	(11)	(19)	(63)	(8)	(0)	
SCHMDT	720500	Severance Accrual	SO	544	14	152	41	70	238	29	0	
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	11,404	289	3,190	851	1,476	4,988	608	2	
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	1,029	26	288	77	133	450	55	0	
SCHMDT	910530	Injuries and Damages Reserve	SO	(1,311,945)	(33,195)	(366,996)	(97,933)	(169,818)	(573,813)	(69,971)	(219)	
SCHMDT Total				906,847	27,570	143,277	42,585	63,242	248,157	30,724	254	350,922
Grand Total				2,144,484	67,339	547,568	141,771	252,067	894,305	107,514	485	140,635



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4091000	310310	Renewable Electricity Production Tax Cre	SG	(179,653)	(2,649)	(48,675)	(13,686)	(25,247)	(79,627)	(9,726)	(43)	-
4091000	310312	Mining Rescue Training Credit ~ Energy W	SE		-	-	-	-	-	-	-	-
4091000	310313	Mining Rescue Training Credit ~ PMI	SE		-	-	-	-	-	-	-	-
4091000	310315	Investment Tax Credit - Solar Arrays	SG		-	-	-	-	-	-	-	-
4091000	310318	Research and Experimentation Credits	SO		-	-	-	-	-	-	-	-
4091000	600600	Fuel Tax Credit	SE	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
4091000	900900	Foreign Tax Credit	SO	(44)	(1)	(12)	(3)	(6)	(19)	(2)	(0)	-
4091000 Total				(179,711)	(2,651)	(48,691)	(13,690)	(25,255)	(79,652)	(9,729)	(43)	-
4191000	0	AFUDC - EQUITY	SNP	(144,059)	(3,735)	(39,245)	(10,290)	(18,389)	(64,676)	(7,700)	(25)	-
4191000 Total				(144,059)	(3,735)	(39,245)	(10,290)	(18,389)	(64,676)	(7,700)	(25)	-
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	464,879	12,052	126,643	33,206	59,341	208,708	24,849	79	-
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	13,399	347	3,650	957	1,710	6,015	716	2	-
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	7,782	202	2,120	556	993	3,494	416	1	-
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	743	19	203	53	95	334	40	0	-
4270000 Total				486,803	12,621	132,616	34,772	62,139	218,551	26,020	83	-
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,349	35	367	96	172	606	72	0	-
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,520	91	959	251	449	1,581	188	1	-
4280000 Total				4,869	126	1,327	348	622	2,186	260	1	-
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	395	10	108	28	50	177	21	0	-
4281000 Total				395	10	108	28	50	177	21	0	-
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4290000 Total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4310000	0	4310000/0	SNP	44,978	1,166	12,253	3,213	5,741	20,193	2,404	8	-
4310000	570019	Federal uncertain tax position int incom	SNP	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
4310000	575039	State uncertain tax position int income	SNP	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4310000	575059	Current state tax interest income	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4310000 Total				44,958	1,166	12,248	3,211	5,739	20,184	2,403	8	-
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	7,562	196	2,060	540	965	3,395	404	1	-
4313000 Total				7,562	196	2,060	540	965	3,395	404	1	-
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(71,032)	(1,842)	(19,351)	(5,074)	(9,067)	(31,890)	(3,797)	(12)	-
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	798	21	217	57	102	358	43	0	-
4320000 Total				(70,234)	(1,821)	(19,133)	(5,017)	(8,965)	(31,532)	(3,754)	(12)	-
Grand Total				150,583	5,913	41,288	9,903	16,907	68,634	7,926	13	-

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



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	51,047	753	13,831	3,889	7,174	22,625	2,764	12	-
4101000	105125	Tax Depreciation	TAXDEPR	288,570	7,092	77,523	21,893	36,323	128,740	16,885	84	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	3,396	47	877	242	534	1,493	200	1	-
4101000	105137	Capitalized Depreciation	SO	2,761	70	772	206	357	1,208	147	0	-
4101000	105141	AFUDC Debt	SNP	17,234	447	4,695	1,231	2,200	7,737	921	3	-
4101000	1051411	AFUDC Equity	SNP	35,350	916	9,630	2,525	4,512	15,870	1,889	6	-
4101000	105143	282Basis Intangible Difference	SNP	104	3	28	7	13	46	6	0	-
4101000	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE		-	-	-	-	-	-	-	-
4101000	105150	CWIP Adjustment ~ PMI	SE		-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	6,239	158	1,745	466	808	2,729	333	1	-
4101000	105153	Contract Liability Basis Adjustment - Che	SG		-	-	-	-	-	-	-	-
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE		-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	17,917	453	5,012	1,337	2,319	7,836	956	3	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG		-	-	-	-	-	-	-	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	476	12	133	36	62	208	25	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bi	SE	4	0	1	0	1	2	0	0	-
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(1,528)	(21)	(395)	(109)	(240)	(672)	(90)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(22)	(1)	(6)	(1)	(2)	(10)	(1)	-	-
4101000	205205	Inventory Reserve - PMI	SE		-	-	-	-	-	-	-	-
4101000	205411	190PMISec263A	SE	(116)	(2)	(30)	(8)	(18)	(51)	(7)	(0)	-
4101000	210100	283OR PUC Prepaid Taxes	OR	11	-	11	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	16	-	-	-	-	16	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	5	-	-	-	-	-	5	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP		-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG		-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	(270)	(4)	(73)	(21)	(38)	(120)	(15)	(0)	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	374	9	105	28	48	163	20	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	21	0	6	2	3	9	1	0	-
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	-
4101000	210195	Prepaid Surety Bond Costs	SO		-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO		-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO		-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(1,508)	(38)	(422)	(113)	(195)	(659)	(80)	(0)	-
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	(161)	-	-	-	-	-	-	-	(161)
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	(1,286)	-	-	-	-	-	-	-	(1,286)
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	(74)	-	-	-	(74)	-	-	-	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER		-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER		-	-	-	-	-	-	-	-
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	OTHER	85	-	-	-	-	-	-	-	85
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(179)	(3)	(48)	(14)	(25)	(79)	(10)	(0)	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(500)	-	-	-	-	-	-	-	(500)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	WYU	(2)	-	-	-	(2)	-	-	-	-
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	1,089	-	-	-	-	-	-	-	1,089
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	7,222	183	2,020	539	935	3,159	385	1	-
4101000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	175	2	45	13	28	77	10	0	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(3)	(3)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	235	-	-	-	-	-	235	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	981	-	981	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415414	ContraRA DeerCreekAband UT									
4101000	415415	ContraRA DeerCreekAband WA	(1)			(1)					
4101000	415416	ContraRA DeerCreekAband WY	(85)				(85)				
4101000	415417	Contra RA UMWA Pension CA									
4101000	415418	Contra RA UMWA Pension ID									
4101000	415419	Contra RA UMWA Pension OR									
4101000	415420	Contra RA UMWA Pension UT									
4101000	415421	Contra RA UMWA Pension WA									
4101000	415422	Contra RA UMWA Pension WY									
4101000	415431	Reg Asset - WA Transportation Electrific	53								53
4101000	415440	Reg Asset - Low Income Bill Discount - O	1,738								1,738
4101000	415441	Reg Asset - Utility Community Advisory G	(5)								(5)
4101000	415445	Reg Asset - Klamath Unrecovered Plant &	(271)	(4)	(73)	(21)	(38)	(120)	(15)	(0)	
4101000	415501	Cholla Plt Transact Costs- APS Amort - I									
4101000	415502	Cholla Plt Transact Costs- APS Amort - O									
4101000	415520	Reg Asset - WA Decoupling Mechanism	(1,726)								(1,726)
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer									
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer									
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer									
4101000	415533	Reg Asset - GRC Memo Account - CA	4,060	4,060							
4101000	415545	Reg Asset - WA Merwin Project									
4101000	415585	Reg Asset - OR Sch 203 - Black Cap									
4101000	415655	CA GHG Allowance	194								194
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	(20)								(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	(7)								(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(3)								(3)
4101000	415680	190Def Intervenor Funding Grants-OR	(84)								(84)
4101000	415681	Reg Asset-Defer Intervenor Funding Gran	74								74
4101000	415700	190Reg Liabs BPA balancing accounts-OR									
4101000	415701	CA Deferred Intervenor Funding	4								4
4101000	415720	Reg Asset - Community Solar - OR	44								44
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4									
4101000	415815	Insurance Reserve	29,575	748	8,273	2,208	3,828	12,935	1,577	5	
4101000	415820	Contra Pension Reg Asset MMT & CTG OR									
4101000	415821	Contra Pension Reg Asset MMT & CTG WY									
4101000	415823	Contra Pension Reg Asset CTG - UT									
4101000	415824	Contra Pension Reg Asset MMT & CTG CA									
4101000	415825	Contra Pension Reg Asset CTG - WA									
4101000	415833	Reg Asset - Pension Settlement - CA	(4)								(4)
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet									
4101000	415850	Unrecovered Plant Powerdale									
4101000	415851	Powerdale Hydro Decom Reg Asset - CA									
4101000	415862	Reg Asset - CA Mobile Home Park Conversl	(4)								(4)
4101000	415863	Reg Asset - UT Subscriber Solar Program	(6)					(6)			
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	(246)								(246)
4101000	415869	Reg Asset - CA Deferred Net Power Costs									
4101000	415870	Deferred Excess Net Power Costs CA	2,647								2,647
4101000	415874	Deferred Excess Net Power Costs - WY 09	16,315								16,315
4101000	415875	Deferred Excess Net Power Costs - UT	62,065								62,065
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(9)					(9)			
4101000	415879	Reg Asset - WY Liquidation Damages N2	(1)								
4101000	415882	Deferral of Renewable Energy Credit - WA	(113)								(113)
4101000	415884	Reg Asset - Current Reclass - Other									
4101000	415885	Reg Asset - Noncurrent Reclass - Other	18								18
4101000	415886	Reg Asset - ID Deferred Excess Net Power									
4101000	415888	Reg Asset - UT Deferred Excess Net Power									
4101000	415892	Deferred Excess Net Power Costs - ID 09	6,616								6,616
4101000	415894	Reg Asset - REC Sales Deferral - CA - No									
4101000	415900	OR SB 408 Recovery									
4101000	415901	Reg Asset - WY Deferred Excess Net Power									
4101000	415903	Reg Asset - REC Sales Deferral - WA									
4101000	415904	Reg Asset - WY REC's in Rates - Current									



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER									
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	36								36
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER									
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER									
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER									
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER									
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER									
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)						(857)		
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)						(31)		
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)				(109)				
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU									
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,230					1,230			
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP									
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(7)	(7)							
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU									
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT									
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP									
4101000	415933	Reg Liability - Contra - Carbon Decommiss	IDU	(682)						(682)		
4101000	415934	Reg Liability - Contra - Carbon Decommiss	UT	(4,193)					(4,193)			
4101000	415935	Reg Liability - Contra - Carbon Decommiss	WYP	(1,394)				(1,394)				
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(183)	(3)	(50)	(14)	(26)	(81)	(10)	(0)	
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(669)								(669)
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER									
4101000	425100	190Deferred Regulatory Expense-IDU	IDU									
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER									
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER									
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER									
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(192)	(10)	(52)	(12)	(18)	(91)	(10)		
4101000	425225	Duke/Hermiston Contract Renegotiation	SG									
4101000	425295	BPA Conservation Rate Credit	SG									
4101000	425400	UT Kalamath Relicensing Costs	OTHER									
4101000	430110	Reg Asset Balance Reclass	OTHER	(928)								(928)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER									
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,370								1,370
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER									
4101000	505510	190PMI Vacation/Bonus	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
4101000	505600	190Vacation Sickleave & PT Accrual	SO									
4101000	605101	Trojan Decommissioning Costs - WA	WA									
4101000	605102	Trojan Decommissioning Costs - OR	OR									
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(4)			(4)					
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(81)	(1)	(21)	(6)	(13)	(36)	(5)	(0)	
4101000	6101001	190NOPA 103-99-00 RAR	SO	3	0	1	0	0	1	0	0	
4101000	610111	283PMI SALE OF ASSETS	SE	63	1	16	5	10	28	4	0	
4101000	610114	PMI EITF Pre stripping Cost	SE	(60)	(1)	(15)	(4)	(9)	(26)	(4)	(0)	
4101000	610146	190OR Reg Asset/Liability Consol	OR	5		5						
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER									
4101000	705210	190Property Insurance	SO									
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	55								55
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	284								284
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE									
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA									
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	30								30
4101000	705454	Reg Liability - UT Property Insurance Re	UT	703					703			
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER									
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER									
4101000	705700	Reg Liability - Current Reclass - Other	OTHER									
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(18)								(18)
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	259								259
4101000	715296	Reg Liability - Fly Ash - WA	OTHER	(836)								(836)
4101000	715800	190Redding Contract	SG									
4101000	720200	190Deferred Compensation Payout	SO	(36)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO									



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	720500	190Severance	134	3	37	10	17	59	7	0	-
4101000	720800	190FAS 158 Pension Liability	-	-	-	-	-	-	-	-	-
4101000	720805	FAS 158 - Funded Pension Asset	2,804	71	784	209	363	1,226	150	0	-
4101000	720810	190FAS 158 Post Retirement Liability	-	-	-	-	-	-	-	-	-
4101000	720815	FAS 158 Post Retirement Liability	253	6	71	19	33	111	13	0	-
4101000	910530	190Injuries & Damages	(322,563)	(8,161)	(90,232)	(24,078)	(41,753)	(141,081)	(17,204)	(54)	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	-	-	-	-	-	-	-	-	-
4101000	Total		222,865	6,776	35,177	10,456	15,523	60,932	7,544	62	86,365
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	-	-	-	-	-	-	-	-	-
4111000	105100	190CAPITALIZED LABOR COSTS	(191)	(5)	(54)	(14)	(25)	(84)	(10)	(0)	-
4111000	105112	Non-Protected PP&E EDIT - UT	-	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	(633)	(633)	-	-	-	-	-	-	-
4111000	10511510	Def In Tax Exp~Effects Ratemaking-Assets	(9,522)	(140)	(2,580)	(725)	(1,338)	(4,220)	(515)	(2)	-
4111000	10511511	Def In Tax Exp~Effects Ratemaking-Assets	966	14	262	74	136	428	52	0	-
4111000	10511512	Def In Tax Exp~Effects Ratemaking-Assets	388	6	105	30	55	172	21	0	-
4111000	10511513	Def In Tax Exp~Effects Ratemaking-Assets	(627)	(16)	(175)	(47)	(81)	(274)	(33)	(0)	-
4111000	1051152	Depreciation Flow-Through - FERC	-	-	-	-	-	-	-	-	-
4111000	1051153	Depreciation Flow-Through - ID	(1,090)	-	-	-	-	-	(1,090)	-	-
4111000	1051154	Depreciation Flow-Through - OR	(5,302)	-	(5,302)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	(5)	-	-	-	-	-	-	-	(5)
4111000	1051156	Depreciation Flow-Through - UT	(9,619)	-	-	-	-	(9,619)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	(1,128)	-	-	(1,128)	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	(2,402)	-	-	-	(2,402)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	-	-	-	-	-	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	(5)	(5)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	(20)	-	-	-	-	-	(20)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	(78)	-	(78)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	(133)	-	-	-	-	(133)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	(71)	-	-	(71)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	(52)	-	-	-	(52)	-	-	-	-
4111000	105120	Book Depreciation	(267,560)	(6,113)	(73,372)	(20,393)	(36,088)	(118,864)	(14,479)	(49)	-
4111000	105121	282DIT PMIDepreciation-Book	(1,421)	(20)	(367)	(101)	(224)	(625)	(84)	(0)	-
4111000	105123	Sec 481a Adj- Repair Deduction	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	(44,244)	(2,408)	(11,968)	(2,708)	(4,046)	(20,915)	(2,199)	-	-
4111000	105140	Highway Relocation	(750)	(41)	(203)	(46)	(69)	(355)	(37)	-	-
4111000	105142	Avoided Costs	(36,199)	(938)	(9,861)	(2,586)	(4,621)	(16,252)	(1,935)	(6)	-
4111000	105146	Capitalization of Test Energy	(128)	(2)	(35)	(10)	(18)	(57)	(7)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	-	-	-	-	-	-	-	-	-
4111000	105271	Def In Tax Exp - Other Property Flowthro	(398)	(398)	-	-	-	-	-	-	-
4111000	105272	Def In Tax Exp - Other Property Flowthro	(229)	-	-	-	-	-	(229)	-	-
4111000	105273	Def In Tax Exp - Other Property Flowthro	940	-	940	-	-	-	-	-	-
4111000	105274	Def In Tax Exp - Other Property Flowthro	1,990	-	-	-	-	1,990	-	-	-
4111000	105275	Def In Tax Exp - Other Property Flowthro	(1,110)	-	-	(1,110)	-	-	-	-	-
4111000	105276	Def In Tax Exp - Other Property Flowthro	(1,249)	-	-	-	(1,249)	-	-	-	-
4111000	105471	UT Kalamath Relicensing Costs	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	-	-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	639	16	179	48	83	279	34	0	-
4111000	220100	190Bad Debt Allowance	(2,916)	(167)	(1,307)	(530)	(141)	(728)	(43)	-	-
4111000	2874941	190Idaho ITC Credits	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	(1,095)	(28)	(306)	(82)	(142)	(479)	(58)	(0)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	2,318	59	648	173	300	1,014	124	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(244)	(6)	(68)	(18)	(32)	(107)	(13)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	-	-	-	-	-	-	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	-	-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	2,961	-	-	-	-	-	-	-	2,961
4111000	415251	Reg Asset - Low Carbon Energy Standards	-	-	-	-	-	-	-	-	(373)
4111000	415252	Reg Asset - Distribution System Plan - O	298	-	-	-	-	-	-	-	298
4111000	415261	Reg Asset-UT Wildland Fire Protection	(369)	-	-	-	-	-	-	-	(369)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	(9)	-	-	-	-	-	-	-	(9)



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	(17)	-	(17)	-	-	-	-	-	-
4111000	415264	Reg Asset - TB Flats - OR	(531)	-	-	-	-	-	-	-	(531)
4111000	415270	Reg Asset - Electric Vehicle Charging In	286	-	-	-	-	-	-	-	286
4111000	415301	190Hazardous Waste/Environmental-WA	(175)	-	-	(175)	-	-	-	-	-
4111000	415305	Reg Asset - Cedar Springs II - OR	(38)	-	-	-	-	-	-	-	(38)
4111000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	(1,457)	(20)	(376)	(104)	(229)	(641)	(86)	(0)	-
4111000	415425	Contra Reg Asset - UMWA Pension	-	-	-	-	-	-	-	-	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	(875)	-	-	-	-	-	-	-	(875)
4111000	415430	Reg Asset - CA - Transportation Electri	(3)	-	-	-	-	-	-	-	(3)
4111000	415500	283Cholla Plt Trans-APS Amort	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	-	-	-	-	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	(82)	-	-	-	-	-	-	-	(82)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	4,283	-	-	4,283	-	-	-	-	-
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	-	-	-	-	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	-	-	-	-	-	-	-	-	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	149	-	-	-	-	-	-	-	149
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	39	-	-	-	-	39	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	101	-	-	-	101	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	(166)	(166)	-	-	-	-	-	-	-
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	(937)	-	-	-	(937)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset Pension MMT -UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	-	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	-	-	-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	-	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	21	-	-	-	-	-	-	-	21
4111000	415841	Reg Asset - Emergency Service Programs -	2	-	-	-	-	-	-	-	2
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	(56)	-	-	-	-	-	-	-	(56)
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	58	-	-	-	-	-	-	-	58
4111000	415852	Powerdale Decommissioning Reg Asset - ID	-	-	-	-	-	-	-	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	5,098	-	-	-	-	-	-	-	5,098
4111000	415856	Powerdale Decommissioning Reg Asset - WY	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	(15)	-	-	-	-	-	-	-	(15)
4111000	415858	WY - Deferred Overburden Costs	(38)	-	-	-	(38)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	(2,767)	-	-	-	-	-	-	-	(2,767)
4111000	415876	Deferred Excess Net PowerCosts - OR	35,980	-	-	-	-	-	-	-	35,980
4111000	415881	Deferral of Renewable Energy Credit - UT	365	-	-	-	-	-	-	-	365
4111000	415883	Deferral of Renewable Energy Credit - WY	219	-	-	-	-	-	-	-	219
4111000	415890	ID MEHC 2006 Transition Costs	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	-	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	-	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER									
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT									
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP									
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	686								686
4111000	415927	Reg Liability - Depreciation Decrease De	WA									
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	13	13							
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP									
4111000	415940	Reg Liability - Steam Decommissioning -	CA	(183)	(183)							
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(878)			(878)					
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(245)								(245)
4111000	425125	Deferred Coal Cost - Arch	SE									
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD									
4111000	425250	283TGS BUYOUT-SG	SG									
4111000	425280	283JOSEPH SETTLEMENT-SG	SG									
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(2)	(0)	
4111000	425380	190Idaho Customer Bal Acct	OTHER	82								82
4111000	430100	283Weatherization	OTHER	6,113								6,113
4111000	430117	Reg Asset - Current DSM	OTHER									
4111000	505115	283Sales & Use Tax Audit	SO	260	7	73	19	34	114	14	0	
4111000	505125	190Accrued Royalties	SE	(161)	(2)	(42)	(12)	(25)	(71)	(10)	(0)	
4111000	505400	190Bonus Liability	SO	87	2	24	6	11	38	5	0	
4111000	505450	Accrued Payroll Taxes	SO									
4111000	5054501	Accrued Payroll Taxes - PMI	SE									
4111000	505520	Bonus Accrual - PMI	SE	7	0	2	0	1	3	0	0	
4111000	505525	Accrued Severance -PMI	SE									
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(1,037)	(26)	(290)	(77)	(134)	(454)	(55)	(0)	
4111000	505601	Sick Leave Accrual - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
4111000	505700	190Accrued Retention Bonus	SO	7	0	2	0	1	3	0	0	
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	94	1	25	7	14	42	5	0	
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	35								35
4111000	605715	Trapper Mine Contract Obligation	SE	227	3	59	16	36	100	13	0	
4111000	610000	283PMI Development Costs	SE									
4111000	610141	190WA Rate Refunds	OTHER	173								173
4111000	610144	Reg Liability - CA California Alternativ	OTHER									
4111000	610145	190REG LIAB_DSM	OTHER	928								928
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER									
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(894)		(894)						
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)			(333)					
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	152								152
4111000	705241	Reg Liability - CA California Alternativ	OTHER	8								8
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	403								403
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER									
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(18)								(18)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(79)								(79)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(1,184)								(1,184)
4111000	705280	Non-Property EDIT - CA	CA	(27)	(27)							
4111000	705281	Non-Property EDIT - ID	IDU									
4111000	705283	Non-Property EDIT - UT	UT									
4111000	705284	Non-Property EDIT - WA	WA	(200)			(200)					
4111000	705285	Non-Property EDIT - WY	WYU									
4111000	705286	Non-Property EDIT - FERC	FERC									
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,095)	(1,095)							
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,786)						(2,786)		
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,124)		(13,124)						
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,259)			(6,259)					
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,379)				(7,379)				
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU									
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(20,941)						(20,941)		
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC									
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(104)	(104)							
4111000	705295	Non-Protected PP&E EDIT - ID	IDU									
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,953)			(3,953)					



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(10,580)	-	-	-	(10,580)	-	-	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	-	-	-	-	-	-	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(266)	-	-	-	-	-	-	-	(266)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	75	-	-	-	-	-	-	-	75
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	400	-	-	-	-	-	-	-	400
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	160	-	-	-	-	-	-	-	160
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(86)	(86)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	(3,195)	-	-	-	-	-	(3,195)	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	-	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	-	-	-	-	-	-	-	-	-
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	261	-	261	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	(14)	(14)	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	63	-	-	-	-	-	63	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	275	-	275	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	466	-	-	-	-	466	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	3	-	-	-	3	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(531)	-	-	-	-	-	-	-	(531)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(627)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	310	310	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	(995)	-	(995)	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	(29)	-	-	(29)	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	55	-	-	-	-	-	55	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	232	-	-	-	232	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	489	-	-	-	-	-	-	-	489
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	989	-	-	-	-	-	-	-	989
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	3,014	-	-	-	-	-	-	-	3,014
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	106	2	29	8	15	47	6	0	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	-	-	-	-	-	-	-	-	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	105	3	29	8	14	46	6	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(97)	(3)	(26)	(7)	(12)	(44)	(5)	(0)	-
4111000	910241	PMI Legal Reserve	SE	(3,302)	(46)	(853)	(236)	(520)	(1,452)	(195)	(1)	-
4111000	910245	Contra Receivable from Joint Owners	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4111000	920110	190PMIWyExtractionTax	SE	751	10	194	54	118	330	44	0	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	19	0	5	1	3	8	1	0	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	Total		(415,648)	(12,246)	(119,197)	(40,143)	(79,636)	(191,220)	(26,646)	(59)	51,701
Grand Total			(192,784)	(5,471)	(84,020)	(29,687)	(64,113)	(130,288)	(19,102)	3	138,065



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2023 - 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(765)	-	-	-	(26)	(658)	(80)	(0)	-
4114000 Total					(765)	-	-	-	(26)	(658)	(80)	(0)	-
Grand Total					(765)	-	-	-	(26)	(658)	(80)	(0)	-

B8. PLANT IN SERVICE



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	13,121	193	3,555	1,000	1,844	5,816	710	3
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	103,455	1,526	28,030	7,881	14,539	45,854	5,601	25
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,502	155	2,845	800	1,476	4,655	569	3
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	50,932	751	13,799	3,880	7,158	22,574	2,757	12
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	3,231	-	-	-	-	3,231	-	-
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	285	3,147	840	1,456	4,920	600	2
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	83	921	246	426	1,440	176	1
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	112	1,234	329	571	1,929	235	1
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,796	425	4,698	1,254	2,174	7,346	896	3
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	148,272	3,319	45,125	9,854	10,429	73,186	6,360	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,249	4,637	51,261	13,679	23,720	80,149	9,773	31
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,281	48	889	250	461	1,454	178	1
1010000	ELEC PLANT IN SERV 3032140	ESM-JRP	SO	3,649	92	1,021	272	472	1,596	195	1
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,359	110	1,219	325	564	1,907	233	1
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	78	862	230	399	1,348	164	1
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,429	36	400	107	185	625	76	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	34	376	100	174	587	72	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,908	48	534	142	247	834	102	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,360	110	1,220	325	564	1,907	233	1
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,390	35	389	104	180	608	74	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	149	1,644	439	761	2,570	313	1
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	74	813	217	376	1,272	155	0
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	51	565	151	261	884	108	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	228	2,517	672	1,165	3,936	480	1
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,577	268	2,959	790	1,369	4,626	564	2
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	263	2,905	775	1,344	4,543	554	2
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	48	536	143	248	838	102	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	61	676	180	313	1,057	129	0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	341	3,773	1,007	1,746	5,898	719	2
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	7,830	198	2,190	584	1,013	3,425	418	1
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	1,600	24	433	122	225	709	87	0
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8,898	225	2,489	664	1,152	3,892	475	1
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	56	16	29	92	11	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	14	4	7	23	3	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	342	6,286	1,767	3,260	10,283	1,256	6
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	177	50	92	289	35	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER- SETTLEMENT AGREEMENT	SG	117	2	32	9	16	52	6	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	67	735	196	340	1,150	140	0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	304	3,359	896	1,554	5,251	640	2
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	129	2,377	668	1,233	3,889	475	2
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	177	1,962	524	908	3,068	374	1
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	89,672	1,322	24,296	6,831	12,602	39,745	4,855	22
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	131	1,786	390	413	2,897	252	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	101	1,113	297	515	1,740	212	1
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	35,100	888	9,819	2,620	4,543	15,352	1,872	6
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,934	110	1,502	328	347	2,436	212	-
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	48,689	1,090	14,818	3,236	3,425	24,033	2,088	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	6,438	163	1,801	481	833	2,816	343	1
1010000	ELEC PLANT IN SERV 3033270	CES - Customer Experience System	CN	10,516	235	3,200	699	740	5,190	451	-
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	7,595	192	2,125	567	983	3,322	405	1
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,903	87	1,188	259	274	1,926	167	-
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	24	330	72	76	536	47	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	19,936	504	5,577	1,488	2,581	8,720	1,063	3
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,149	150	2,750	773	1,426	4,498	549	2
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	-	-	-	-	-	-



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3033380	GAS PLANT INTANGIBLES	SG	1,601	24	434	122	225	710	87	0
1010000	ELEC PLANT IN SERV 3033390	CYME GATEWAY	SO	923	23	258	69	120	404	49	0
1010000	ELEC PLANT IN SERV 3033410	M365	SO	3,712	94	1,038	277	481	1,624	198	1
1010000	ELEC PLANT IN SERV 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	825	21	231	62	107	361	44	0
1010000	ELEC PLANT IN SERV 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,803	46	504	135	233	788	96	0
1010000	ELEC PLANT IN SERV 3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,169	30	327	87	151	511	62	0
1010000	ELEC PLANT IN SERV 3033450	MAXIMO	SO	20,954	530	5,862	1,564	2,712	9,165	1,118	3
1010000	ELEC PLANT IN SERV 3033460	AURORA	SO	1,904	48	533	142	246	833	102	0
1010000	ELEC PLANT IN SERV 3033470	AUGMENTED REALITY	SO	7,252	183	2,029	541	939	3,172	387	1
1010000	ELEC PLANT IN SERV 3033480	CXP	CN	4,719	106	1,436	314	332	2,329	202	-
1010000	ELEC PLANT IN SERV 3033490	VMWARE	SO	7,454	189	2,085	556	965	3,260	398	1
1010000	ELEC PLANT IN SERV 3033510	APIM	SO	3,317	84	928	248	429	1,451	177	1
1010000	ELEC PLANT IN SERV 3033520	EGIS	SO	1,141	29	319	85	148	499	61	0
1010000	ELEC PLANT IN SERV 3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SG	625	9	169	48	88	277	34	0
1010000	ELEC PLANT IN SERV 3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	5,698	144	1,594	425	738	2,492	304	1
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	12	-	12	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SE	9	0	2	1	4	1	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	191	3	52	15	27	85	10	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	35,920	909	10,048	2,681	4,649	15,711	1,916	6
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	1	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	81	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	1,687	25	457	128	237	748	91	0
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	92	1,258	275	291	2,040	177	-
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,447	37	405	108	187	633	77	0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	1,306	19	354	100	184	579	71	0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	12,945	191	3,507	986	1,819	5,737	701	3
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	41,789	616	11,322	3,183	5,873	18,522	2,262	10
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	SG	35,638	526	9,656	2,715	5,008	15,796	1,929	9
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	1,047,785	15,452	283,886	79,819	147,246	464,406	56,723	253
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	4,458,343	65,747	1,207,939	339,632	626,535	1,976,056	241,358	1,075
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	994,721	14,669	269,509	75,777	139,789	440,887	53,851	240
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	428,661	6,321	116,141	32,655	60,240	189,994	23,206	103
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	34,254	505	9,281	2,609	4,814	15,182	1,854	8
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	172	3	47	13	24	76	9	0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	23,142	341	6,270	1,763	3,252	10,257	1,253	6
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	5,777	85	1,565	440	812	2,560	313	1
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	7,994	118	2,166	609	1,123	3,543	433	2
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	381	6	103	29	54	169	21	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	21	0	6	2	3	9	1	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	140	2	38	11	20	62	8	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	406	6	110	31	57	180	22	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	129	2	35	10	18	57	7	0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	84	24	43	137	17	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	7	0	2	1	1	3	0	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	9,344	138	2,532	712	1,313	4,141	506	2
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,490	995	18,286	5,141	9,484	29,913	3,654	16
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	10,420	154	2,823	794	1,464	4,618	564	3
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,731	2,297	42,194	11,863	21,885	69,024	8,431	38
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	99	28	51	161	20	0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,195	342	6,285	1,767	3,260	10,281	1,256	6
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,056	30	557	157	289	911	111	0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,768	218	4,001	1,125	2,075	6,546	799	4
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	8,991	133	2,436	685	1,264	3,985	487	2
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	30,851	455	8,359	2,350	4,335	13,674	1,670	7
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	380,030	5,604	102,965	28,950	53,406	168,439	20,573	92
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	75,091	1,107	20,345	5,720	10,553	33,282	4,065	18
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	19,396	286	5,255	1,478	2,726	8,597	1,050	5
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	111	31	58	182	22	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	51	14	26	83	10	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	3	0



Electric Plant in Service (Actuals)
 Year End: 12/2023
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	79,329	1,170	21,493	6,043	11,148	35,161	4,295	19	-
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	51,285	756	13,895	3,907	7,207	22,731	2,776	12	-
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	56,796	838	15,388	4,327	7,982	25,174	3,075	14	-
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,656	216	3,971	1,117	2,060	6,496	793	4	-
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	1,623	24	440	124	228	719	88	0	-
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	3	0	-
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	SG-U	211	3	57	16	30	94	11	0	-
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,471	36	670	188	347	1,095	134	1	-
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,439	346	6,350	1,786	3,294	10,389	1,269	6	-
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	4,301	63	1,165	328	604	1,906	233	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	14,323	211	3,881	1,091	2,013	6,348	775	3	-
1010000	ELEC PLANT IN SERV 3402000	LAND RIGHTS	SG	9,807	145	2,657	747	1,378	4,347	531	2	-
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,710	482	8,862	2,492	4,597	14,498	1,771	8	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG	278,639	4,109	75,494	21,226	39,157	123,500	15,084	67	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,439	242	4,454	1,252	2,310	7,286	890	4	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG	4,111,943	60,638	1,114,085	313,244	577,855	1,822,523	222,606	991	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	598,277	8,823	162,097	45,576	84,077	265,172	32,389	144	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	UT	285	-	-	-	-	285	-	-	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	465,683	6,867	126,172	35,475	65,443	206,403	25,210	112	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV 3456000	Electric Equipment - Leasehold Improve	OR	510	-	510	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	25,890	382	7,015	1,972	3,638	11,475	1,402	6	-
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	841	12	228	64	118	373	46	0	-
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	63,410	935	17,180	4,831	8,911	28,105	3,433	15	-
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	282,579	4,167	76,562	21,527	39,711	125,246	15,298	68	-
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	387,410	5,713	104,964	29,513	54,443	171,710	20,973	93	-
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	2,532,620	37,348	686,185	192,933	355,912	1,122,525	137,107	611	-
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	181,618	2,678	49,207	13,835	25,523	80,498	9,832	44	-
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	26,423	390	7,159	2,013	3,713	11,711	1,430	6	-
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	1,529,718	22,559	414,460	116,533	214,973	678,012	82,813	369	-
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	1,306,244	19,263	353,912	99,508	183,568	578,962	70,715	315	-
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,689,787	24,919	457,829	128,726	237,467	748,958	91,479	407	-
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	3,885	57	1,053	296	546	1,722	210	1	-
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,084	134	2,461	692	1,277	4,026	492	2	-
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	12,141	179	3,290	925	1,706	5,381	657	3	-
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	1,606	1,606	-	-	-	-	-	-	-
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	28,154	-	-	-	-	28,154	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	2,209	-	-	2,209	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	847	-	-	-	847	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	638	-	-	-	638	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,204	1,204	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,809	-	-	-	-	-	1,809	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	6,442	-	6,442	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	12,514	-	-	-	-	12,514	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	625	-	-	625	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	4,807	-	-	-	4,807	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	6,999	-	-	-	6,999	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	8,816	8,816	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	4,316	-	-	-	-	-	4,316	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	35,144	-	35,144	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	68,539	-	-	-	-	68,539	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	9,553	-	-	9,553	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	19,652	-	-	-	19,652	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS WYU	5,027	-	-	-	5,027	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT CA	45,352	45,352	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT IDU	49,507	-	-	-	-	-	49,507	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT OR	303,133	-	303,133	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT UT	599,148	-	-	-	-	599,148	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT WA	92,894	-	-	92,894	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT WYP	145,283	-	-	-	145,283	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT WYU	20,336	-	-	-	20,336	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM CA	915	915	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM IDU	602	-	-	-	-	-	602	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM OR	4,826	-	4,826	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM UT	8,015	-	-	-	-	8,015	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WA	1,675	-	-	1,675	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WYP	2,315	-	-	-	2,315	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WYU	339	-	-	-	339	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" CA	122,291	122,291	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" IDU	113,200	-	-	-	-	-	113,200	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" OR	533,269	-	533,269	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" UT	495,642	-	-	-	-	495,642	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WA	137,767	-	-	137,767	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WYP	163,981	-	-	-	163,981	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WYU	32,742	-	-	-	32,742	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES CA	88,636	88,636	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES IDU	48,886	-	-	-	-	-	48,886	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES OR	346,165	-	346,165	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES UT	306,009	-	-	-	-	306,009	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WA	98,031	-	-	98,031	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WYP	120,614	-	-	-	120,614	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WYU	15,702	-	-	-	15,702	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT CA	21,042	21,042	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT IDU	14,988	-	-	-	-	-	14,988	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT OR	123,754	-	123,754	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT UT	283,424	-	-	-	-	283,424	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WA	25,539	-	-	25,539	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WYP	31,988	-	-	-	31,988	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WYU	5,615	-	-	-	5,615	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES CA	22,769	22,769	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES IDU	37,418	-	-	-	-	-	37,418	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES OR	242,557	-	242,557	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES UT	735,313	-	-	-	-	735,313	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WA	38,026	-	-	38,026	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WYP	54,664	-	-	-	54,664	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WYU	19,838	-	-	-	19,838	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS CA	61,493	61,493	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS IDU	96,910	-	-	-	-	-	96,910	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS OR	539,637	-	539,637	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS UT	683,222	-	-	-	-	683,222	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WA	133,240	-	-	133,240	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WYP	122,476	-	-	-	122,476	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WYU	17,043	-	-	-	17,043	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD CA	12,275	12,275	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD IDU	10,589	-	-	-	-	-	10,589	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD OR	120,260	-	120,260	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD UT	111,752	-	-	-	-	111,752	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WA	28,859	-	-	28,859	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYP	21,430	-	-	-	21,430	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYU	4,853	-	-	-	4,853	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND CA	18,603	18,603	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND IDU	44,945	-	-	-	-	-	44,945	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND OR	247,546	-	247,546	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND UT	331,703	-	-	-	-	331,703	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WA	52,957	-	-	52,957	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WYP	41,761	-	-	-	41,761	-	-	-	-



Electric Plant in Service (Actuals)

Year End: 12/2023

Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3692000 SERVICES - UNDERGROUND	WYU	14,327	-	-	-	14,327	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	CA	9,396	9,396	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	IDU	18,398	-	-	-	-	-	18,398	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	OR	107,709	-	107,709	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	UT	139,925	-	-	-	-	139,925	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	WA	16,138	-	-	16,138	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	WYP	15,348	-	-	-	15,348	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000 METERS	WYU	3,061	-	-	-	3,061	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	CA	287	287	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	IDU	172	-	-	-	-	-	172	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	OR	2,692	-	2,692	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	UT	4,190	-	-	-	-	4,190	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	WA	534	-	-	534	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	WYP	883	-	-	-	883	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000 INSTALL ON CUSTOMERS PREMISES	WYU	150	-	-	-	150	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	CA	807	807	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	IDU	830	-	-	-	-	-	830	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	OR	25,034	-	25,034	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	UT	21,891	-	-	-	-	21,891	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	WA	3,869	-	-	3,869	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,975	-	-	-	8,975	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000 STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,279	-	-	-	2,279	-	-	-	-
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	25	343	75	79	557	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	0	-
1010000	ELEC PLANT IN SERV 3891000 LAND OWNED IN FEE	SO	7,516	190	2,103	561	973	3,287	401	1	-
1010000	ELEC PLANT IN SERV 3891000 LAND OWNED IN FEE	UT	2,677	-	-	-	-	2,677	-	-	-
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	3,095	-	-	-	3,095	-	-	-	-
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	27	7	12	42	5	0	-
1010000	ELEC PLANT IN SERV 3892000 LAND RIGHTS	UT	96	-	-	-	-	96	-	-	-
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	3,921	3,921	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	CN	8,219	184	2,501	546	578	4,057	353	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	IDU	13,446	-	-	-	-	-	13,446	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	OR	38,789	-	38,789	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	SE	941	13	243	67	148	414	56	0	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	SG	12,024	177	3,258	916	1,690	5,329	651	3	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	SO	114,871	2,906	32,133	8,575	14,869	50,242	6,127	19	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	UT	48,529	-	-	-	-	48,529	-	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	WA	11,928	-	-	11,928	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	WYP	16,427	-	-	-	16,427	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000 STRUCTURES AND IMPROVEMENTS	WYU	4,435	-	-	-	4,435	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	513	513	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,690	-	5,690	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	2,197	56	615	164	284	961	117	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	2,574	-	-	2,574	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,768	-	-	-	4,768	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000 OFFICE FURNITURE	CA	115	115	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000 OFFICE FURNITURE	CN	780	17	238	52	55	385	33	-	-



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE IDU	80	-	-	-	-	-	80	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE OR	1,346	-	1,346	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SE	4	0	1	0	-	2	0	0	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SG	2,070	31	561	158	291	917	112	0	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE SO	17,123	433	4,790	1,278	2,216	7,489	913	3	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE UT	1,079	-	-	-	-	1,079	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WA	58	-	-	58	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WYP	552	-	-	-	552	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE WYU	46	-	-	-	46	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	49	49	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	2,022	45	615	134	142	998	87	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	408	-	-	-	-	-	408	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	972	-	972	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SE	23	0	6	2	4	10	1	0	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	1,738	26	471	132	244	770	94	0	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	55,519	1,405	15,531	4,144	7,186	24,283	2,961	9	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	800	-	-	-	-	800	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	312	-	-	312	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	1,153	-	-	-	1,153	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	72	-	-	-	72	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT CN	0	0	0	0	0	0	0	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT OR	2	-	2	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT SG	25	0	7	2	4	11	1	0	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT SO	739	19	207	55	96	323	39	0	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT UT	9	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT WYU	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS IDU	314	-	-	-	-	-	314	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS OR	1,611	-	1,611	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SE	25	0	6	2	4	11	1	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SG	545	8	148	42	77	242	30	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS SO	553	14	155	41	72	242	29	0	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS UT	3,200	-	-	-	-	3,200	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS WA	272	-	-	272	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS WYP	681	-	-	-	681	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES OR	324	-	324	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES SO	162	4	45	12	21	71	9	0	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES UT	673	-	-	-	-	673	-	-	-
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	387	387	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK IDU	1,788	-	-	-	-	-	1,788	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK OR	5,997	-	5,997	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SE	71	1	18	5	11	31	4	0	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SG	8,618	127	2,335	657	1,211	3,820	467	2	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SO	1,032	26	289	77	134	452	55	0	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK UT	8,776	-	-	-	-	8,776	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WA	1,356	-	-	1,356	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYP	2,559	-	-	-	2,559	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYU	328	-	-	-	328	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" CA	1,225	1,225	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" IDU	4,334	-	-	-	-	-	4,334	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" OR	14,739	-	14,739	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" SE	111	2	29	8	17	49	7	0	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" SG	7,574	112	2,052	577	1,064	3,357	410	2	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" SO	425	11	119	32	55	186	23	0	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" UT	24,327	-	-	-	-	24,327	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WA	3,473	-	-	3,473	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WYP	6,261	-	-	-	6,261	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WYU	1,250	-	-	-	1,250	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS OR	371	-	371	-	-	-	-	-	-
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	4,032	59	1,092	307	567	1,787	218	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS UT	149	-	-	-	-	149	-	-	-



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS WA	86	-	-	86	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CA	632	632	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS IDU	2,493	-	-	-	-	-	2,493	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS OR	5,815	-	5,815	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SE	41	1	11	3	7	18	2	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SG	2,066	30	560	157	290	916	112	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SO	1,049	27	293	78	136	459	56	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS UT	12,998	-	-	-	-	12,998	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WA	1,134	-	-	1,134	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYP	4,496	-	-	-	4,496	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYU	1,199	-	-	-	1,199	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CA	304	304	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV IDU	252	-	-	-	-	-	252	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV OR	788	-	788	-	-	-	-	-	-
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	1,664	25	451	127	234	738	90	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SO	100	3	28	7	13	44	5	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV UT	566	-	-	-	-	566	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WA	129	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYP	469	-	-	-	469	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	121	-	-	-	121	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS OR	497	-	497	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS SG	640	9	173	49	90	284	35	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS SO	215	5	60	16	28	94	11	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS UT	2,049	-	-	-	-	2,049	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS WA	456	-	-	456	-	-	-	-	-
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	76	837	223	387	1,309	160	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT CA	108	108	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT IDU	891	-	-	-	-	-	891	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT OR	3,251	-	3,251	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT SG	7,320	108	1,983	558	1,029	3,244	396	2	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT SO	243	6	68	18	31	106	13	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT UT	4,245	-	-	-	-	4,245	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WA	742	-	-	742	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WYP	1,563	-	-	-	1,563	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" CA	1,127	1,127	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	2,347	-	-	-	-	-	2,347	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" OR	10,742	-	10,742	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" SE	126	2	32	9	20	55	7	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" SG	22,994	339	6,230	1,752	3,231	10,192	1,245	6	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	1,802	46	504	135	233	788	96	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	16,892	-	-	-	-	16,892	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	4,173	-	-	-	4,173	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	288	-	-	-	288	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT CA	798	798	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT IDU	1,468	-	-	-	-	-	1,468	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT OR	10,816	-	10,816	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SE	1,327	19	343	95	209	583	78	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SG	7,395	109	2,004	563	1,039	3,278	400	2	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SO	4,841	122	1,354	361	627	2,117	258	1	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT UT	10,146	-	-	-	-	10,146	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WA	1,473	-	-	1,473	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYP	3,466	-	-	-	3,466	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYU	97	-	-	-	97	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV CA	2,235	2,235	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV IDU	3,852	-	-	-	-	-	3,852	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV OR	14,753	-	14,753	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV SG	254	4	69	19	36	113	14	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV SO	1,222	31	342	91	158	534	65	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV UT	15,561	-	-	-	-	15,561	-	-	-



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WA	3,125	-	-	3,125	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYP	6,485	-	-	-	6,485	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYU	1,269	-	-	-	-	1,269	-	-	-
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	34	9	17	55	7	0	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS UT	1,788	-	-	-	-	1,788	-	-	-
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	4,353	-	-	-	-	-	4,353	-	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV OR	15,108	-	15,108	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SG	1,109	16	301	84	156	492	60	0	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SO	2,003	51	560	150	259	876	107	0	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV UT	18,332	-	-	-	-	18,332	-	-	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WA	2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WYP	7,760	-	-	-	7,760	-	-	-	-
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	1,388	-	1,388	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES SG	3,010	44	816	229	423	1,334	163	1	-
1010000	ELEC PLANT IN SERV 3961000	CRANES UT	1,083	-	-	-	-	1,083	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES WYP	608	-	-	-	608	-	-	-	-
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	37,122	547	10,058	2,828	5,217	16,453	2,010	9	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER SO	195	5	55	15	25	85	10	0	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER UT	2,691	-	-	-	-	2,691	-	-	-
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	3,884	-	-	-	-	-	3,884	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS OR	11,208	-	11,208	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS SG	325	5	88	25	46	144	18	0	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS SO	1,271	32	356	95	165	556	68	0	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS UT	18,083	-	-	-	-	18,083	-	-	-
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	5,188	-	-	-	5,188	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS WYU	1,372	-	-	-	1,372	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR CA	880	880	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR IDU	2,323	-	-	-	-	-	2,323	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR OR	4,863	-	4,863	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR SE	75	1	19	5	12	33	4	0	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR SG	7,168	106	1,942	546	1,007	3,177	388	2	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR SO	489	12	137	37	63	214	26	0	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR UT	10,174	-	-	-	-	10,174	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WA	1,541	-	-	1,541	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYP	3,262	-	-	-	3,262	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYU	955	-	-	-	955	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CA	6,177	6,177	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CN	3,441	77	1,047	229	242	1,698	148	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT IDU	12,636	-	-	-	-	-	12,636	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT OR	63,202	-	63,202	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT SE	280	4	72	20	44	123	17	0	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT SG	201,496	2,971	54,593	15,350	28,316	89,308	10,908	49	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT SO	94,713	2,396	26,494	7,070	12,260	41,425	5,051	16	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT UT	72,548	-	-	-	-	72,548	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WA	13,195	-	-	13,195	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WYP	26,278	-	-	-	26,278	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WYU	6,781	-	-	-	6,781	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT CA	54	54	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT IDU	104	-	-	-	-	-	104	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT OR	337	-	337	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT SG	563	8	153	43	79	250	30	0	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT SO	45	1	13	3	6	20	2	0	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT UT	461	-	-	-	-	461	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WA	3	-	-	3	-	-	-	-	-



Electric Plant in Service (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WYP	124	-	-	-	124	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WYU	37	-	-	-	37	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CA	66	66	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CN	69	2	21	5	5	34	3	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT IDU	84	-	-	-	-	-	84	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT OR	1,374	-	1,374	-	-	-	-	-	-
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	3,118	46	845	238	438	1,382	169	1	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT SO	1,634	41	457	122	212	715	87	0	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT UT	1,766	-	-	-	-	1,766	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT WA	210	-	-	210	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT WYP	286	-	-	-	286	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE SE	1,823	25	471	130	287	801	108	0	-
1010000 Total			33,090,035	794,947	9,237,906	2,476,365	4,296,312	14,510,482	1,768,496	5,528	-
1019000	ELEC PLT IN SERV-OTH 140129	ELECTRIC PLANT IN SERVICE - OTHER SO	(2,846)	(72)	(796)	(212)	(368)	(1,245)	(152)	(0)	-
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED SG	(84,103)	(1,240)	(22,787)	(6,407)	(11,819)	(37,277)	(4,553)	(20)	-
1019000	ELEC PLT IN SERV-OTH 140149	TRANS PLANT NON-RECONCILED SG	(4,046)	(60)	(1,096)	(308)	(569)	(1,793)	(219)	(1)	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED CA	(1,788)	(1,788)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED IDU	(140)	-	-	-	-	(140)	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED OR	(572)	-	(572)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED UT	(1,582)	-	-	-	-	(1,582)	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED WA	(632)	-	-	(632)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED WYU	(428)	-	-	-	(428)	-	-	-	-
1019000 Total			(96,137)	(3,160)	(25,251)	(7,560)	(13,184)	(41,897)	(5,063)	(22)	-
1020000	ELEC PL PUR OR SLD 0	ELECTRIC PLANT PURCHASED OR SOLD SG	(553)	(8)	(150)	(42)	(78)	(245)	(30)	(0)	-
1020000	ELEC PL PUR OR SLD 140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS SG	553	8	150	42	78	245	30	0	-
1020000 Total			-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF CA	50,030	50,030	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF IDU	5,297	-	-	-	-	-	5,297	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF OR	67,489	-	67,489	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF UT	36,421	-	-	-	-	36,421	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF WA	6,645	-	-	6,645	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF WYU	7,254	-	-	-	7,254	-	-	-	-
1061000 Total			173,135	50,030	67,489	6,645	7,254	36,421	5,297	-	-
1062000	TRAN COMP CONST NOT 0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI SG	189,733	2,798	51,406	14,454	26,663	84,095	10,271	46	-
1062000 Total			189,733	2,798	51,406	14,454	26,663	84,095	10,271	46	-
1063000	PROD COMP CONST NOT 0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED SG	59,424	876	16,100	4,527	8,351	26,338	3,217	14	-
1063000 Total			59,424	876	16,100	4,527	8,351	26,338	3,217	14	-
1064000	GEN COMP CONST NOT 0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF SO	125,342	3,171	35,063	9,356	16,224	54,822	6,685	21	-
1064000 Total			125,342	3,171	35,063	9,356	16,224	54,822	6,685	21	-
Grand Total			33,541,533	848,662	9,382,713	2,503,787	4,341,621	14,670,261	1,788,902	5,587	-

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)

Year End: 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	4,872	-	4,872	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	179	3,294	926	1,709	5,389	658
1011000 Total					17,031	179	8,166	926	1,709	5,389	658
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(2,252)	-	(2,252)	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(4,557)	(67)	(1,235)	(347)	(640)	(2,020)	(247)
1011500 Total					(6,808)	(67)	(3,486)	(347)	(640)	(2,020)	(247)
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	71	1,298	365	674	2,124	259
1011900 Total					7,939	71	4,445	365	674	2,124	259
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)	(71)	(1,298)	(365)	(674)	(2,124)	(259)
1011950 Total					(7,939)	(71)	(4,445)	(365)	(674)	(2,124)	(259)
Grand Total					10,223	112	4,680	579	1,068	3,370	412

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)

Year End - 12/2023

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,358	20	368	103	191	602	73	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	204	57	106	334	41	0	-
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	5,168	-	-	-	-	5,168	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
1050000 Total					14,175	31	7,466	161	297	6,104	114	1	-
Grand Total					14,175	31	7,466	161	297	6,104	114	1	-

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	33	606	168	369	1,032	138	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(29)	(527)	(146)	(321)	(897)	(120)	(0)	-
1861000 Total					307	4	79	22	48	135	18	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	42	1	12	3	5	18	2	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	3,607	-	-	-	-	-	-	-	3,607
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	83	-	-	-	-	-	-	-	83
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	49	-	-	-	-	-	-	-	49
1861200 Total					3,781	1	12	3	5	18	2	0	3,739
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	664	10	180	51	93	294	36	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	7,269	107	1,970	554	1,022	3,222	394	2	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	1,070	16	290	81	150	474	58	0	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	28,261	417	7,657	2,153	3,972	12,526	1,530	7	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	13,211	195	3,579	1,006	1,857	5,855	715	3	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	14,035	207	3,803	1,069	1,972	6,221	760	3	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,780	26	482	136	250	789	96	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	668	10	181	51	94	296	36	0	-
1868000	MISC DF DR-OTH-CST	185400	Trans Readiness Security - Due to ESM	SG	56,055	827	15,187	4,270	7,877	24,845	3,035	14	-
1868000	MISC DF DR-OTH-CST	185401	Trans Readiness Security - ESM Rec	SG	(56,055)	(827)	(15,187)	(4,270)	(7,877)	(24,845)	(3,035)	(14)	-
1868000	MISC DF DR-OTH-CST	185402	Trans Sec - Site Control - Due to ESM	SG	420	6	114	32	59	186	23	0	-
1868000	MISC DF DR-OTH-CST	185403	Trans Sec - Site Control - ESM Rec	SG	(420)	(6)	(114)	(32)	(59)	(186)	(23)	(0)	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	5,190	77	1,406	395	729	2,300	281	1	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	4,399	65	1,192	335	618	1,950	238	1	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	1,140	17	309	87	160	505	62	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	4,460	66	1,208	340	627	1,977	241	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,635	24	443	125	230	725	88	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	4,181	62	1,133	318	588	1,853	226	1	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,663	54	992	279	515	1,623	198	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	4,782	71	1,296	364	672	2,120	259	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	6,283	93	1,702	479	883	2,785	340	2	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	3,141	46	851	239	441	1,392	170	1	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,608	24	436	122	226	713	87	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	6,118	90	1,658	466	860	2,712	331	1	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	4,288	63	1,162	327	603	1,901	232	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	4,734	70	1,283	361	665	2,098	256	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	1,103	16	299	84	155	489	60	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	(2,211)	(33)	(599)	(168)	(311)	(980)	(120)	(1)	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	3,222	48	873	245	453	1,428	174	1	-
1868000 Total					124,693	1,839	33,784	9,499	17,523	55,267	6,750	30	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,160	32	585	165	304	958	117	1	-
1869000 Total					2,160	32	585	165	304	958	117	1	-
Grand Total					130,941	1,876	34,460	9,689	17,880	56,378	6,888	31	3,739

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVNTY-HUNTER	0	21,932	306	5,667	1,566	3,451	9,642	1,294	5	-
1511120 Total			21,932	306	5,667	1,566	3,451	9,642	1,294	5	-
1511130	COAL INVNTY-HTG	0	14,887	208	3,846	1,063	2,343	6,545	879	3	-
1511130 Total			14,887	208	3,846	1,063	2,343	6,545	879	3	-
1511140	COAL INVNTY-JB	0	21,829	305	5,640	1,559	3,435	9,597	1,288	5	-
1511140 Total			21,829	305	5,640	1,559	3,435	9,597	1,288	5	-
1511160	COAL INVNTY-NAU	0	16,691	233	4,313	1,192	2,627	7,338	985	4	-
1511160 Total			16,691	233	4,313	1,192	2,627	7,338	985	4	-
1511300	COAL INVNTY-COLSTRI	0	1,862	26	481	133	293	819	110	0	-
1511300 Total			1,862	26	481	133	293	819	110	0	-
1511400	COAL INVNTY-CRAIG	0	3,161	44	817	226	497	1,390	187	1	-
1511400 Total			3,161	44	817	226	497	1,390	187	1	-
1511600	COAL INVNTY-DJ	0	16,955	237	4,381	1,211	2,668	7,454	1,001	4	-
1511600 Total			16,955	237	4,381	1,211	2,668	7,454	1,001	4	-
1511900	COAL INVNTY-HAYDEN	0	814	11	210	58	128	358	48	0	-
1511900 Total			814	11	210	58	128	358	48	0	-
1512180	NATURAL GAS-CLAY BAS	0	2,345	33	606	167	369	1,031	138	1	-
1512180 Total			2,345	33	606	167	369	1,031	138	1	-
1514000	FUEL STK-FUEL OIL	0	3,293	46	851	235	518	1,448	194	1	-
1514000 Total			3,293	46	851	235	518	1,448	194	1	-
1514300	OIL INVNTY-COLSTRIP	0	74	1	19	5	12	33	4	0	-
1514300 Total			74	1	19	5	12	33	4	0	-
1514400	OIL INVNTY-CRAIG	0	22	0	6	2	3	9	1	0	-
1514400 Total			22	0	6	2	3	9	1	0	-
1514900	OIL INVNTY-HAYDEN	0	58	1	15	4	9	25	3	0	-
1514900 Total			58	1	15	4	9	25	3	0	-
1541000	PLNT M&S STK CNTRL	0	(148)	(4)	(41)	(11)	(19)	(65)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	27,293	402	7,395	2,079	3,836	12,097	1,478	7	-
1541000	PLNT M&S STK CNTRL	1515	22,573	333	6,116	1,720	3,172	10,005	1,222	5	-
1541000	PLNT M&S STK CNTRL	1520	7,228	107	1,958	551	1,016	3,204	391	2	-
1541000	PLNT M&S STK CNTRL	1525	4,635	68	1,256	353	651	2,054	251	1	-
1541000	PLNT M&S STK CNTRL	1530	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	14,326	211	3,881	1,091	2,013	6,350	776	3	-
1541000	PLNT M&S STK CNTRL	1540	21,973	324	5,953	1,674	3,088	9,739	1,190	5	-
1541000	PLNT M&S STK CNTRL	1545	30,393	448	8,235	2,315	4,271	13,471	1,645	7	-
1541000	PLNT M&S STK CNTRL	1550	1,309	19	355	100	184	580	71	0	-
1541000	PLNT M&S STK CNTRL	1565	4,186	62	1,134	319	588	1,855	227	1	-
1541000	PLNT M&S STK CNTRL	1570	6,823	101	1,849	520	959	3,024	369	2	-
1541000	PLNT M&S STK CNTRL	1580	3,890	57	1,054	296	547	1,724	211	1	-
1541000	PLNT M&S STK CNTRL	1675	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	29	0	8	2	4	13	2	0	-
1541000	PLNT M&S STK CNTRL	1700	276	4	75	21	39	122	15	0	-
1541000	PLNT M&S STK CNTRL	1705	108	2	29	8	15	48	6	0	-
1541000	PLNT M&S STK CNTRL	1715	244	4	66	19	34	108	13	0	-
1541000	PLNT M&S STK CNTRL	1720	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1725	1,013	15	275	77	142	449	55	0	-
1541000	PLNT M&S STK CNTRL	1730	487	7	132	37	68	216	26	0	-
1541000	PLNT M&S STK CNTRL	1735	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1740	350	5	95	27	49	155	19	0	-
1541000	PLNT M&S STK CNTRL	1745	444	7	120	34	62	197	24	0	-
1541000	PLNT M&S STK CNTRL	1750	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1760	939	14	254	72	132	416	51	0	-
1541000	PLNT M&S STK CNTRL	1765	11	0	3	1	2	5	1	0	-
1541000	PLNT M&S STK CNTRL	2005	828	-	-	-	828	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	188	-	-	-	188	-	-	-	-



Material & Supplies (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	408	-	-	-	408	-	-	-
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	1,070	-	-	-	1,070	-	-	-
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	1,064	-	-	-	1,064	-	-	-
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	703	-	-	-	703	-	-	-
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	1,334	-	-	-	1,334	-	-	-
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	14	-	-	-	14	-	-	-
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	1,046	-	-	-	1,046	-	-	-
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	2,360	-	-	-	2,360	-	-	-
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	731	-	-	-	731	-	-	-
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	749	-	-	-	749	-	-	-
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	3,289	-	-	-	-	-	3,289	-
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	1	-	-	-	-	-	1	-
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	1,506	-	-	-	-	-	1,506	-
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	111	-	-	-	-	-	111	-
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	332	-	-	-	-	-	332	-
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	401	-	-	-	-	-	401	-
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	1,720	-	-	-	-	1,720	-	-
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	871	-	-	-	-	871	-	-
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	3,372	-	-	-	-	3,372	-	-
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	2,400	-	-	-	-	2,400	-	-
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	12,026	-	-	-	-	12,026	-	-
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	1,666	-	-	-	-	1,666	-	-
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	4,479	-	-	-	-	4,479	-	-
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	1,082	-	-	-	-	1,082	-	-
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	1,847	-	-	-	-	1,847	-	-
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	1,123	-	-	-	-	1,123	-	-
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	2,520	-	-	-	-	2,520	-	-
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	1,390	-	-	-	-	1,390	-	-
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	437	-	-	-	-	437	-	-
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	1,333	-	-	-	-	1,333	-	-
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	1,084	-	-	-	-	1,084	-	-
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	1,527	-	-	-	-	1,527	-	-
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	149	-	-	-	-	149	-	-
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	131	-	-	-	-	131	-	-
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	3,627	-	-	-	-	3,627	-	-
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	15	-	-	-	-	15	-	-
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	1,823	-	-	-	-	1,823	-	-
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	2,991	-	-	2,991	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	514	-	-	514	-	-	-	-
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	251	-	251	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	1,499	-	1,499	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	703	-	703	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	18,360	-	18,360	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	2,033	-	2,033	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	124	-	124	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	3,772	-	3,772	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	264	-	264	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	287	-	287	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	5,230	-	5,230	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	1,316	-	1,316	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,708	-	1,708	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	1,067	-	1,067	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	3,891	-	3,891	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	132	-	132	-	-	-	-	-



Material & Supplies (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	121	121	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	343	343	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,988	1,988	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	645	645	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	4	41	11	19	64	8	0	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	120	7	32	7	11	57	6	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	156	-	156	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	22,160	-	22,160	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	49,305	-	49,305	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	19,826	-	-	19,826	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	8,247	-	-	-	-	-	8,247	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	10,664	-	-	-	-	10,664	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	11,020	-	-	-	11,020	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	57,600	-	-	-	-	57,600	-	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-	-
1541000 Total					435,652	5,295	152,541	34,655	42,404	178,786	21,935	36	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	51	14	31	87	12	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(51)	(14)	(31)	(87)	(12)	(0)	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	348	9	97	26	45	152	19	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	(1,131)	-	-	-	-	(1,131)	-	-	-
1541500 Total					(783)	9	97	26	45	(979)	19	0	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	(9,164)	(135)	(2,483)	(698)	(1,288)	(4,062)	(496)	(2)	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(35)	(386)	(103)	(179)	(603)	(74)	(0)	-
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	SG	5,690	84	1,542	433	800	2,522	308	1	-
1541900 Total					(4,854)	(86)	(1,327)	(368)	(667)	(2,143)	(262)	(1)	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(4)	(12)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	18	0	5	1	3	8	1	0	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(1,037)	(56)	(281)	(63)	(95)	(490)	(52)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(515)	(28)	(139)	(32)	(47)	(243)	(26)	-	-
1549900 Total					(1,573)	(85)	(426)	(97)	(144)	(743)	(78)	(0)	-
Grand Total					532,365	6,584	177,736	41,638	57,992	220,610	27,747	59	-

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
12 Month Average: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0									
1430000 Total											
1431000	EMP ACCOUNTS REC	0									
1431000 Total											
1431500	INC TAXES RECEIVABLE	0									
1431500	INC TAXES RECEIVABLE	116133									
1431500	INC TAXES RECEIVABLE	116134									
1431500 Total											
1433000	JOINT OWNER REC	0									
1433000 Total											
1436000	OTH ACCT REC	0									
1436000 Total											
1437000	CSS OAR BILLINGS	0									
1437000 Total											
1437100	CSS OAR BILLINGS-WOR	0									
1437100 Total											
2300000	ASSET RETIREMENT OBL	284915									
2300000 Total											
2320000	ACCOUNTS PAYABLE	210460									
2320000	ACCOUNTS PAYABLE	210677									
2320000	ACCOUNTS PAYABLE	211108									
2320000	ACCOUNTS PAYABLE	211109									
2320000	ACCOUNTS PAYABLE	211112									
2320000	ACCOUNTS PAYABLE	211115									
2320000	ACCOUNTS PAYABLE	211116									
2320000	ACCOUNTS PAYABLE	215077									
2320000	ACCOUNTS PAYABLE	215078									
2320000	ACCOUNTS PAYABLE	215080									
2320000	ACCOUNTS PAYABLE	215082									
2320000	ACCOUNTS PAYABLE	215084									
2320000	ACCOUNTS PAYABLE	215085									
2320000	ACCOUNTS PAYABLE	215086									
2320000	ACCOUNTS PAYABLE	215088									
2320000	ACCOUNTS PAYABLE	215095									
2320000	ACCOUNTS PAYABLE	215103									
2320000	ACCOUNTS PAYABLE	215112									
2320000	ACCOUNTS PAYABLE	215116									
2320000	ACCOUNTS PAYABLE	215350									
2320000	ACCOUNTS PAYABLE	215351									
2320000	ACCOUNTS PAYABLE	215356									
2320000	ACCOUNTS PAYABLE	215357									
2320000	ACCOUNTS PAYABLE	215400									
2320000	ACCOUNTS PAYABLE	215425									
2320000	ACCOUNTS PAYABLE	215439									
2320000	ACCOUNTS PAYABLE	215850									
2320000	ACCOUNTS PAYABLE	215851									
2320000	ACCOUNTS PAYABLE	235230									
2320000	ACCOUNTS PAYABLE	235599									
2320000	ACCOUNTS PAYABLE	240330									
2320000 Total											
2533000	O DEF CR-MISC PPL	289517									
2533000 Total											



Cash Working Capital (Actuals)
 12 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1	0	-
2541050 Total					-	-	-	-	-	-	-	-	-
Grand Total					84,520	2,404	24,544	6,495	10,737	37,764	4,527	13	(1,964)

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288063	Reg L-WA Decoupling Mech Jan23-Dec23	OTHER	(3,783)	-	-	-	-	-	(3,783)
2540000	REGULATORY LIAB	288073	Contra Reg A-WA Decoupling Jan23-Dec23	OTHER	(1,499)	-	-	-	-	-	(1,499)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	4,834	-	-	-	-	-	4,834
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	18	18	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,176)	-	-	-	-	(2,176)	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(6,851)	-	(6,851)	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(16,501)	-	-	-	(16,501)	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(233)	-	-	(233)	-	-	-
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Recl	OTHER	(18)	-	-	-	-	-	(18)
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	1
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	9,690	-	-	-	-	-	9,690
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(352)	-	-	-	-	-	(352)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(262)	(262)	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(5,944)	-	-	-	-	-	(5,944)
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(1,849)	-	-	-	-	-	(1,849)
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHER	(294)	-	-	-	-	-	(294)
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	0	0	-	-	-	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(10,484)	-	(10,484)	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(8,047)	-	-	(8,047)	-	-	-
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	16,514	-	-	-	-	-	16,514
2540000	REGULATORY LIAB	288262	Reg Liability - WA PCAM CY2022	OTHER	72,415	-	-	-	-	-	72,415
2540000	REGULATORY LIAB	288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(3,312)	-	-	-	-	-	(3,312)
2540000	REGULATORY LIAB	288264	Reg Liability - WA PCAM PTC CY2021	OTHER	517	-	-	-	-	-	517
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(5,881)	-	-	-	-	-	(5,881)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(844)	-	-	-	-	-	(844)
2540000	REGULATORY LIAB	288404	Reg Liab - OR Fly Ash	OTHER	(646)	-	-	-	-	-	(646)
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(3,577)	-	-	-	-	-	(3,577)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(10,913)	-	(10,913)	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(4,067)	-	(4,067)	-	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(7,648)	-	(7,648)	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	4,014	-	-	-	-	-	4,014
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(10,011)	-	-	-	-	-	(10,011)
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(4,014)	-	-	-	-	-	(4,014)
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	8,845	-	-	-	-	-	8,845
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	1,238	-	-	-	-	-	1,238
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	160	-	-	-	-	-	160
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	175	-	-	-	-	-	175
2540000	REGULATORY LIAB	288450	Reg Liab - WA Fly Ash	OTHER	(3,400)	-	-	-	-	-	(3,400)
2540000	REGULATORY LIAB	288451	RegL - WA Pryor Mtn REC	OTHER	(192)	-	-	-	-	-	(192)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(2,123)	-	-	-	-	-	(2,123)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(175)	-	-	-	-	-	(175)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Recl	OTHER	(73)	-	-	-	-	-	(73)
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Recl	OTHER	(86,134)	-	-	-	-	-	(86,134)
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Recl to Current	OTHER	419	-	-	-	-	-	419
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Recl	OTHER	(419)	-	-	-	-	-	(419)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Recl to Current	OTHER	385	-	-	-	-	-	385
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Recl	OTHER	(385)	-	-	-	-	-	(385)
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(29,711)	(29,711)	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(75,946)	-	-	-	(75,946)	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(330,161)	-	(330,161)	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(68,573)	-	(68,573)	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(187,417)	-	-	(187,417)	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(588,925)	-	-	-	(588,925)	-	-
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(705)	(705)	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(0)	-	-	-	(0)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	-	(2)	-	-	-	-
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(6,386)	-	(6,386)	-	-	-	-



Miscellaneous Rate Base (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(6,889)	-	-	-	(6,889)	-	-	-	-	
2540000	REGULATORY LIAB	288948	RegL-Income Tax Related-Recl to Asset	OTHER	(152)	-	-	-	-	-	-	-	(152)	
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	25,699	-	-	-	-	-	-	-	25,699	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	18,523	-	-	-	-	-	-	-	18,523	
2540000 Total						(1,448,551)	(31,709)	(359,523)	(100,784)	(207,952)	(623,555)	(80,333)	(7)	(44,689)
Grand Total						(3,026,200)	(68,469)	(801,697)	(226,544)	(431,474)	(1,348,221)	(171,547)	(311)	22,063

B16. REGULATORY ASSETS



Regulatory Assests (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	678	-	-	-	-	-	678
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	-	7	-	-	-
1242000 Total					685	-	-	7	-	-	678
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	5	-	-	-	-	-	5
1247100 Total					5	-	-	-	-	-	5
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(180)	-	-	-	-	-	(180)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	-	0	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-
1249000 Total					(184)	-	-	(4)	0	-	(180)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(147,014)	-	-	-	-	-	(147,014)
1823000 Total					(147,014)	-	-	-	-	-	(147,014)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	166	166	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	752	-	752	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(1,662)	(23)	(429)	(119)	(262)	(731)	(98)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	744	-	-	744	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,554	92	1,693	468	1,031	2,881	387
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	63	1,161	321	707	1,975	265
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	218	60	133	371	50
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	16,102	225	4,160	1,150	2,534	7,079	950
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(694)	-	-	-	-	-	(694)
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	416	115	254	709	95
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	39	716	198	436	1,218	163
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112	630	11,656	3,221	7,099	19,833	2,662
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,199)	(45)	(826)	(228)	(503)	(1,406)	(189)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(2,528)	-	-	-	-	-	(2,528)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(14,361)	-	-	-	-	-	(14,361)
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	42	770	213	469	1,310	176
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,284)	(1,284)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(891)	-	-	-	-	-	(891)
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,283)	-	-	(4,283)	-	-	-
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	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	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	-	(191)
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	1,113	-	-	-	-	-	1,113
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	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	127	-	-	-	-	-	127
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	79,857	1,116	20,633	5,703	12,567	35,108	4,713
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	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	(8,097)
1823700 Total					79,778	1,054	40,919	7,562	10,864	42,112	4,442
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	3,372	3,372	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	32,384	-	-	-	32,384	-	-
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	515	-	-	-	-	-	515
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	1,940	29	526	148	273	860	105
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	97	1	26	7	14	43	5
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,079)	-	-	-	-	(1,079)	-
1823750 Total					37,229	3,402	552	155	32,670	(177)	110
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	256,041	6,478	71,623	19,113	33,142	111,986	13,656
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	1,296	-	-	-	-	-	-
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	10,460	-	-	-	-	-	-
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	2,014	-	-	-	-	-	-
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	4,830	-	-	-	4,830	-	-



Regulatory Assests (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(41,449)	(1,049)	(11,595)	(3,094)	(5,365)	(18,129)	(2,211)	(7)	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	IDU	(347)	-	-	-	-	(347)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(2,036)	-	-	-	-	-	-	-	(2,036)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	211	2,328	621	1,077	3,640	444	1	-
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	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	41,449	1,049	11,595	3,094	5,365	18,129	2,211	7	-
1823870 Total					274,814	6,562	73,952	19,074	37,637	112,060	13,752	44	11,733
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	127	3	35	9	16	55	7	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,690	93	1,032	275	478	1,614	197	1	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	446	11	125	33	58	195	24	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,675	144	1,587	424	735	2,482	303	1	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	241	6	67	18	31	105	13	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	754	19	211	56	98	330	40	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	733	19	205	55	95	321	39	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	491	12	137	37	64	215	26	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	815	21	228	61	106	357	43	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	337	9	94	25	44	147	18	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	43	1	12	3	6	19	2	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	406	10	114	30	53	178	22	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	209	5	59	16	27	92	11	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	26	1	7	2	3	11	1	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	943	24	264	70	122	412	50	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,282	32	359	96	166	561	68	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	159	4	45	12	21	70	8	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	119	3	33	9	15	52	6	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	17	0	5	1	2	8	1	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	66	2	19	5	9	29	4	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	1,488	38	416	111	193	651	79	0	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	70	2	19	5	9	30	4	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	5,151	130	1,441	384	667	2,253	275	1	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	107	3	30	8	14	47	6	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	8	0	2	1	1	4	0	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	1	0	0	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	1	0	0	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	1	0	0	0	0	0	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	103942	D-SM Retail Minor Sites - RMP - 2014	SO	53	1	15	4	7	23	3	0	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(43)	-	-	(43)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(30)	-	-	(30)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(41)	-	-	(41)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(194)	-	-	(194)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(24)	-	-	(24)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(29)	-	-	(29)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	3,323	84	930	248	430	1,454	177	1	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	29	1	8	2	4	13	2	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	8	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	1,924	49	538	144	249	842	103	0	-
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	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	5	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	3,188	81	892	238	413	1,394	170	1	-
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	25	1	7	2	3	11	1	0	-



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	6,662	169	1,864	497	862	2,914	355	1	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	6,396	162	1,789	477	828	2,798	341	1	-
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	576	15	161	43	75	252	31	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	2,558	65	716	191	331	1,119	136	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	3,017	76	844	225	391	1,320	161	1	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	4,412	112	1,234	329	571	1,930	235	1	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	35	1	10	3	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(13)	-	-	(13)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(42)	-	-	(42)	-	-	-	-	-
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	(40)	-	-	(40)	-	-	-	-	-
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	(30)	-	-	(30)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(47)	-	-	(47)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(216)	-	-	(216)	-	-	-	-	-
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	(19)	-	-	(19)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(59)	-	-	(59)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(203)	-	-	(203)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(296)	-	-	(296)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(12)	-	-	(12)	-	-	-	-	-
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	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(42)	-	-	(42)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(61)	-	-	(61)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(73)	-	-	(73)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(447)	-	-	(447)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(429)	-	-	(429)	-	-	-	-	-
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	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(78)	-	-	(78)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(323)	-	-	(323)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(313)	-	-	(313)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(191)	-	-	(191)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(224)	-	-	(224)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104275	Hayden Ash Landfill - WA	WA	0	-	-	0	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	108	3	30	8	14	47	6	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(8)	-	-	(8)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	3,753	95	1,050	280	486	1,641	200	1	-
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(253)	-	-	(253)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(663)	(17)	(185)	(49)	(86)	(290)	(35)	(0)	-
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	2,184	55	611	163	283	955	116	0	-
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(146)	-	-	(146)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104408	American Barrel (UT) - 2022	SO	408	10	114	30	53	178	22	0	-
1823910	ENVIR CST UNDR AMORT	104409	American Barrel (UT)-WA 2022	WA	(27)	-	-	(27)	-	-	-	-	-



Regulatory Assests (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910 Total			57,228	1,554	17,184	383	7,952	26,869	3,276	10	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	452,989	-	-	-	-	-	452,989
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	230



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL- RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM - UTAH-200	OTHER	211	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL - UTAH-2006	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	50



Regulatory Assessts (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	236	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	34	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	34



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	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



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	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 CURTALLMENT - 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



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	435



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER -WY-2014 CAT3	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	11



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	121
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



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY 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
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



Regulatory Assests (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	(1,405)
1823920	Total				412,333	-	-	-	-	-	412,333
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	3
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	144
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	359
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	2	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	117
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	246
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M-1	OTHER	103	-	-	-	-	-	103
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	309
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



Regulatory Assessts (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	245



Regulatory Assests (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	88	-	-	-	-	-	88		
1823990	OTHR REG ASSET-N CST	189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	6	-	-	-	-	-	6		
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	21,663	-	-	-	-	-	21,663		
1823990	OTHR REG ASSET-N CST	189015	Contra RegA-UT Wildland Fire Prot	OTHER	(18,334)	-	-	-	-	-	(18,334)		
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	30,979	-	-	-	-	-	30,979		
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	1,744	-	1,744	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189019	RegA-OR Wildfire WMVM 2022	OTHER	24,637	-	-	-	-	-	24,637		
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(1,868)	-	-	-	-	-	(1,868)		
1823990	OTHR REG ASSET-N CST	189021	RegA-OR Wildfire WMVM 2023	OTHER	16,264	-	-	-	-	-	16,264		
1823990	OTHR REG ASSET-N CST	189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(51,757)	-	-	-	-	-	(51,757)		
1823990	OTHR REG ASSET-N CST	189030	Klamath Unrecovered Plant and Transfer	SG	4,730	70	1,282	360	665	2,097	256	1	-
1823990	OTHR REG ASSET-N CST	189508	Reg Asset - CA ECAC CY2023	OTHER	16,390	-	-	-	-	-	-	-	16,390
1823990	OTHR REG ASSET-N CST	189509	Contra Reg Asset - CA ECAC CY2023	OTHER	(820)	-	-	-	-	-	-	-	(820)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(16,562)	-	-	-	-	-	-	-	(16,562)
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	12,776	-	-	-	-	-	-	-	12,776
1823990	OTHR REG ASSET-N CST	189538	Reg Asset-ID ECAM CY 2023	OTHER	62,732	-	-	-	-	-	-	-	62,732
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(1,633)	-	-	-	-	-	-	-	(1,633)
1823990	OTHR REG ASSET-N CST	189548	Contra Reg Asset - ID ECAM CY 2023	OTHER	(3,137)	-	-	-	-	-	-	-	(3,137)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(45,907)	-	-	-	-	-	-	-	(45,907)
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	131,090	-	-	-	-	-	-	-	131,090
1823990	OTHR REG ASSET-N CST	189588	Reg Asset - OR PCAM CY2023	OTHER	122,560	-	-	-	-	-	-	-	122,560
1823990	OTHR REG ASSET-N CST	189589	Contra Reg Asset - OR PCAM CY2023	OTHER	(35,560)	-	-	-	-	-	-	-	(35,560)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(79,586)	-	-	-	-	-	-	-	(79,586)
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	84,203	-	-	-	-	-	-	-	84,203
1823990	OTHR REG ASSET-N CST	189613	Reg Asset - UT EBA CY2023	OTHER	414,886	-	-	-	-	-	-	-	414,886
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(8,885)	-	-	-	-	-	-	-	(8,885)
1823990	OTHR REG ASSET-N CST	189623	Contra Reg Asset - UT EBA CY2023	OTHER	(29,042)	-	-	-	-	-	-	-	(29,042)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(282,761)	-	-	-	-	-	-	-	(282,761)
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	-	259	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189644	Reg Asset - WA PCAM PTC CY2023	OTHER	799	-	-	-	-	-	-	-	799
1823990	OTHR REG ASSET-N CST	189645	Reg Asset - WA PCAM CY2023	OTHER	68,074	-	-	-	-	-	-	-	68,074
1823990	OTHR REG ASSET-N CST	189646	Contra Reg Asset - WA PCAM CY2023	OTHER	(3,404)	-	-	-	-	-	-	-	(3,404)
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(17,031)	-	-	-	-	-	-	-	(17,031)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	86,134	-	-	-	-	-	-	-	86,134
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	30,820	-	-	-	-	-	-	-	30,820
1823990	OTHR REG ASSET-N CST	189653	Reg Asset - WY ECAM CY2023	OTHER	133,359	-	-	-	-	-	-	-	133,359
1823990	OTHR REG ASSET-N CST	189663	Contra Reg Asset - WY ECAM CY2023	OTHER	(13,338)	-	-	-	-	-	-	-	(13,338)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(90,830)	-	-	-	-	-	-	-	(90,830)
1823990 Total					1,389,672	16,580	3,421	604	6,062	18,239	7,321	2	1,337,443
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	386	-	-	-	-	-	-	-	386
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(805)	-	-	-	-	-	-	-	(805)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	2,906	-	-	-	-	-	-	-	2,906
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(2,355)	-	-	-	-	-	-	-	(2,355)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	21	-	-	-	-	-	-	-	21
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	8,861	-	-	-	-	-	-	-	8,861
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(71,816)	-	-	-	-	-	-	-	(71,816)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	2,099	-	-	-	-	-	-	-	2,099
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(3,078)	-	-	-	-	-	-	-	(3,078)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	341	-	-	-	-	-	-	-	341
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(284)	-	-	-	-	-	-	-	(284)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	143	-	-	-	-	-	-	-	143
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	2,724	-	-	-	-	-	-	-	2,724
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	110	-	-	-	-	-	-	-	110
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(1,358)	-	-	-	-	-	-	-	(1,358)
1823999 Total					(62,107)	-	-	-	-	-	-	-	(62,107)
Grand Total					2,083,096	29,152	136,027	27,781	95,186	199,103	28,902	93	1,566,852

B17.DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	(30,094)	(444)	(8,154)	(2,293)	(4,229)	(13,339)	(1,629)	(7)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(213)	(3,921)	(1,103)	(2,034)	(6,415)	(784)	(3)	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(665,167)	(9,809)	(180,220)	(50,672)	(93,477)	(294,820)	(36,010)	(160)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(2,540,038)	(37,458)	(688,195)	(193,498)	(356,954)	(1,125,812)	(137,508)	(612)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(546,873)	(8,065)	(148,169)	(41,660)	(76,853)	(242,389)	(29,606)	(132)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(284,670)	(4,198)	(77,128)	(21,686)	(40,005)	(126,173)	(15,411)	(69)	-
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(37)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(18,058)	(266)	(4,893)	(1,376)	(2,538)	(8,004)	(978)	(4)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,238)	(62)	(1,148)	(323)	(596)	(1,878)	(229)	(1)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(222)	(3)	(60)	(17)	(31)	(99)	(12)	(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	(111)	(2)	(30)	(8)	(16)	(49)	(6)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(289)	(4)	(78)	(22)	(41)	(128)	(16)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(87)	(1)	(24)	(7)	(12)	(39)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(167)	(2)	(45)	(13)	(23)	(74)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(6,140)	(91)	(1,664)	(468)	(863)	(2,721)	(332)	(1)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(28,034)	(413)	(7,596)	(2,136)	(3,940)	(12,425)	(1,518)	(7)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(3,170)	(47)	(859)	(241)	(445)	(1,405)	(172)	(1)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(34,860)	(514)	(9,445)	(2,656)	(4,899)	(15,451)	(1,887)	(8)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(310)	(5)	(84)	(24)	(44)	(137)	(17)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,728)	(114)	(2,094)	(589)	(1,086)	(3,425)	(418)	(2)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,214)	(18)	(329)	(92)	(171)	(538)	(66)	(0)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,953)	(29)	(529)	(149)	(275)	(866)	(106)	(0)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(20,654)	(305)	(5,596)	(1,573)	(2,902)	(9,154)	(1,118)	(5)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(190,727)	(2,813)	(51,675)	(14,529)	(26,803)	(84,535)	(10,325)	(46)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(43,704)	(644)	(11,841)	(3,329)	(6,142)	(19,371)	(2,366)	(11)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(6,672)	(98)	(1,808)	(508)	(938)	(2,957)	(361)	(2)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(331)	(5)	(90)	(25)	(47)	(147)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(85)	(1)	(23)	(6)	(12)	(38)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(39,679)	(585)	(10,750)	(3,023)	(5,576)	(17,587)	(2,148)	(10)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(26,095)	(385)	(7,070)	(1,988)	(3,667)	(11,566)	(1,413)	(6)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(23,833)	(351)	(6,457)	(1,816)	(3,349)	(10,563)	(1,290)	(6)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(8,611)	(127)	(2,333)	(656)	(1,210)	(3,817)	(466)	(2)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,439)	(21)	(390)	(110)	(202)	(638)	(78)	(0)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(137)	(2)	(37)	(10)	(19)	(61)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,360)	(20)	(369)	(104)	(191)	(603)	(74)	(0)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(8,912)	(131)	(2,414)	(679)	(1,252)	(3,950)	(482)	(2)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,556)	(23)	(422)	(119)	(219)	(690)	(84)	(0)	-
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	480	7	130	37	67	213	26	0	-
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	(42,946)	(633)	(11,636)	(3,272)	(6,035)	(19,035)	(2,325)	(10)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	(9)	-	-	-	-	(9)	-	-	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(5,170)	(76)	(1,401)	(394)	(727)	(2,291)	(280)	(1)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(358,168)	(5,282)	(97,042)	(27,285)	(50,334)	(158,750)	(19,390)	(86)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(124,999)	(1,843)	(33,867)	(9,522)	(17,566)	(55,403)	(6,767)	(30)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	(36)	-	-	-	-	(36)	-	-	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(48,771)	(719)	(13,214)	(3,715)	(6,854)	(21,617)	(2,640)	(12)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(10)	-	-	-	-	(10)	-	-	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(3,738)	(55)	(1,013)	(285)	(525)	(1,657)	(202)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(53,025)	(782)	(14,366)	(4,039)	(7,452)	(23,502)	(2,871)	(13)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(68,250)	(1,006)	(18,492)	(5,199)	(9,591)	(30,250)	(3,695)	(16)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(593,617)	(8,754)	(160,834)	(45,221)	(83,422)	(263,107)	(32,136)	(143)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(47,635)	(702)	(12,906)	(3,629)	(6,694)	(21,113)	(2,579)	(11)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,878)	(101)	(1,863)	(524)	(967)	(3,048)	(372)	(2)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(433,260)	(6,389)	(117,387)	(33,005)	(60,886)	(192,032)	(23,455)	(104)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(470,689)	(6,941)	(127,528)	(35,857)	(66,146)	(208,622)	(25,481)	(113)	-



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(577,667)	(8,519)	(156,512)	(44,006)	(81,180)	(256,037)	(31,273)	(139)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,478)	(22)	(400)	(113)	(208)	(655)	(80)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,610)	(53)	(978)	(275)	(507)	(1,600)	(195)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,530)	(82)	(1,498)	(421)	(777)	(2,451)	(299)	(1)	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(721)	(721)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(562)	-	-	-	-	(562)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,544)	-	(2,544)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,507)	-	-	-	-	(3,507)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(222)	-	-	(222)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,686)	-	-	-	(1,686)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,339)	-	-	-	(1,339)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,825)	(1,825)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(1,007)	-	-	-	-	(1,007)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(10,034)	-	(10,034)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(17,303)	-	-	-	-	(17,303)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,672)	-	-	(1,672)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,918)	-	-	-	(4,918)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(1,008)	-	-	-	(1,008)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(10,919)	(10,919)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(13,193)	-	-	-	-	(13,193)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(106,797)	-	(106,797)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(167,497)	-	-	-	-	(167,497)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(29,948)	-	-	(29,948)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(47,684)	-	-	-	(47,684)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,649)	-	-	-	(4,649)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(146)	(146)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(178)	-	-	-	-	(178)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,562)	-	(1,562)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,146)	-	-	-	-	(2,146)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(513)	-	-	(513)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(876)	-	-	-	(876)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(49)	-	-	-	(49)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(47,189)	(47,189)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(52,358)	-	-	-	-	(52,358)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(273,411)	-	(273,411)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(179,969)	-	-	-	-	(179,969)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(81,914)	-	-	(81,914)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(79,603)	-	-	-	(79,603)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(17,414)	-	-	-	(17,414)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(20,412)	(20,412)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,727)	-	-	-	-	(17,727)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(145,498)	-	(145,498)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(91,452)	-	-	-	-	(91,452)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(40,228)	-	-	(40,228)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(47,151)	-	-	-	(47,151)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,298)	-	-	-	(6,298)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(11,886)	(11,886)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(5,106)	-	-	-	-	(5,106)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(52,598)	-	(52,598)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(95,631)	-	-	-	-	(95,631)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(12,228)	-	-	(12,228)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(12,745)	-	-	-	(12,745)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,334)	-	-	-	(3,334)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(12,814)	(12,814)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,079)	-	-	-	-	(14,079)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(104,224)	-	(104,224)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(224,502)	-	-	-	-	(224,502)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(15,172)	-	-	(15,172)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(27,685)	-	-	-	(27,685)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,115)	-	-	-	(15,115)	-	-	-	-



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,771)	(30,771)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(36,360)	-	-	-	(36,360)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(266,823)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(182,964)	-	-	-	(182,964)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(69,382)	-	-	(69,382)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(52,631)	-	-	(52,631)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(8,299)	-	-	(8,299)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(5,364)	(5,364)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,228)	-	-	-	(5,228)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(50,051)	-	(50,051)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(44,288)	-	-	-	(44,288)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(10,577)	-	-	(10,577)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(8,160)	-	-	(8,160)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,369)	-	-	(1,369)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,772)	(9,772)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(15,767)	-	-	-	(15,767)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(109,537)	-	-	(109,537)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(89,234)	-	-	-	(89,234)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(26,004)	-	-	(26,004)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(23,017)	-	-	(23,017)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(6,737)	-	-	(6,737)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(2,405)	(2,405)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(2,545)	-	-	-	(2,545)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(33,238)	-	-	(33,238)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(52,808)	-	-	-	(52,808)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(9,383)	-	-	(9,383)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(9,218)	-	-	(9,218)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,855)	-	-	(1,855)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(237)	(237)	-	-	-	-	-
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	(2,159)	-	-	(2,159)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,420)	-	-	-	(3,420)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(432)	-	-	(432)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(853)	-	-	(853)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(145)	-	-	(145)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(509)	(509)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(457)	-	-	-	(457)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,478)	-	-	(12,478)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,528)	-	-	-	(13,528)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,658)	-	-	(1,658)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,233)	-	-	(4,233)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,293)	-	-	(1,293)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	-	-	(0)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(9)	(0)	(3)	(1)	(4)	(1)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(26)	-	-	-	(26)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(12)	-	-	(12)	-	-	-
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	(1,021)	(1,021)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,945)	(66)	(896)	(196)	(207)	(1,453)	(126)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,672)	-	-	-	-	(5,672)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,932)	-	-	(11,932)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(287)	(4)	(74)	(21)	(45)	(126)	(17)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(3,302)	(49)	(895)	(252)	(464)	(1,463)	(179)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(36,057)	(912)	(10,086)	(2,692)	(4,667)	(15,771)	(1,923)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(15,806)	-	-	-	-	(15,806)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,344)	-	-	(8,344)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(2,141)	-	-	-	(2,141)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,604)	-	-	-	(1,604)	-	-



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(103)	(103)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(694)	(16)	(211)	(46)	(49)	(343)	(30)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(35)	-	-	-	-	(35)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,026)	-	(1,026)	-	-	-	-
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	(996)	(15)	(270)	(76)	(140)	(441)	(54)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,882)	(174)	(1,925)	(514)	(891)	(3,010)	(367)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(459)	-	-	-	-	(459)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(43)	-	-	(43)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(321)	-	-	-	(321)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(21)	-	-	-	(21)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(28)	(28)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(996)	(22)	(303)	(66)	(70)	(492)	(43)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(248)	-	-	-	-	(248)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(606)	-	(606)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(17)	(0)	(4)	(1)	(3)	(8)	(1)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,021)	(15)	(277)	(78)	(144)	(453)	(55)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(22,936)	(580)	(6,416)	(1,712)	(2,969)	(10,032)	(1,223)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(577)	-	-	-	-	(577)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(182)	-	-	(182)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(674)	-	-	-	(674)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(49)	-	-	-	(49)	-	-
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	OR	(2)	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(15)	(0)	(4)	(1)	(2)	(7)	(1)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(182)	(5)	(51)	(14)	(24)	(80)	(10)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(7)	-	-	-	-	(7)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(6)	-	-	-	(6)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(41)	(41)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(141)	-	-	-	-	(141)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(864)	-	(864)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(22)	(0)	(6)	(2)	(4)	(10)	(1)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(400)	(6)	(108)	(30)	(56)	(177)	(22)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(296)	(7)	(83)	(22)	(38)	(130)	(16)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,724)	-	-	-	-	(1,724)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(154)	-	-	(154)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(348)	-	-	-	(348)	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(110)	-	(110)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(86)	(2)	(24)	(6)	(11)	(38)	(5)
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(282)	-	-	-	-	(282)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(19)	-	-	-	(19)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(221)	(221)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,129)	-	-	-	-	(1,129)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,346)	-	(3,346)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(60)	(1)	(15)	(4)	(9)	(26)	(4)
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(5,631)	(83)	(1,526)	(429)	(791)	(2,496)	(305)
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(677)	(17)	(189)	(51)	(88)	(296)	(36)
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(5,552)	-	-	-	-	(5,552)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,132)	-	-	(1,132)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(1,177)	-	-	-	(1,177)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(272)	-	-	-	(272)	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(422)	(422)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,569)	-	-	-	-	(1,569)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(9,434)	-	(9,434)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(125)	(2)	(32)	(9)	(20)	(55)	(7)
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(4,538)	(67)	(1,229)	(346)	(638)	(2,011)	(246)
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(319)	(8)	(89)	(24)	(41)	(139)	(17)
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(11,657)	-	-	-	-	(11,657)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(2,139)	-	-	(2,139)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(2,476)	-	-	-	(2,476)	-	-



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(554)	-	-	(554)	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(262)	-	(262)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,702)	(40)	(732)	(206)	(380)	(1,198)	(146)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(73)	-	-	-	-	(73)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	WA	(8)	-	-	(8)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(269)	(269)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(570)	-	-	-	-	(570)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,838)	-	(1,838)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(36)	(1)	(9)	(3)	(6)	(16)	(2)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(929)	(14)	(252)	(71)	(131)	(412)	(50)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(334)	(8)	(93)	(25)	(43)	(146)	(18)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(4,366)	-	-	-	-	(4,366)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(429)	-	-	(429)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(1,718)	-	-	-	(1,718)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(388)	-	-	-	(388)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(107)	(107)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(59)	-	-	-	-	(59)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(323)	-	(323)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(665)	(10)	(180)	(51)	(93)	(295)	(36)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(47)	(1)	(13)	(3)	(6)	(20)	(2)
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(241)	-	-	-	-	(241)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(77)	-	-	(77)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(192)	-	-	-	(192)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(38)	-	-	-	(38)	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(274)	-	(274)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(364)	(5)	(99)	(28)	(51)	(161)	(20)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(172)	(4)	(48)	(13)	(22)	(75)	(9)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(997)	-	-	-	-	(997)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(172)	-	-	(172)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(71)	-	-	-	(71)	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,551)	(39)	(434)	(116)	(201)	(678)	(83)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(52)	(52)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(351)	-	-	-	-	(351)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,379)	-	(1,379)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(3,259)	(48)	(883)	(248)	(458)	(1,444)	(176)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(127)	(3)	(36)	(9)	(16)	(56)	(7)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,935)	-	-	-	-	(1,935)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(414)	-	-	(414)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(619)	-	-	-	(619)	-	-
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	(451)	(451)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,229)	-	-	-	-	(1,229)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,538)	-	(5,538)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(86)	(1)	(22)	(6)	(13)	(38)	(5)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,696)	(172)	(3,169)	(891)	(1,644)	(5,184)	(633)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,293)	(33)	(362)	(97)	(167)	(566)	(69)
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(8,093)	-	-	-	-	(8,093)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,454)	-	-	(1,454)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,975)	-	-	-	(1,975)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(241)	-	-	-	(241)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(248)	(248)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(844)	-	-	-	-	(844)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(5,031)	-	(5,031)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(771)	(11)	(199)	(55)	(121)	(339)	(45)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,804)	(56)	(1,031)	(290)	(535)	(1,686)	(206)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,532)	(64)	(708)	(189)	(328)	(1,107)	(135)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(4,624)	-	-	-	-	(4,624)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(849)	-	-	(849)	-	-	-



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,564)	-	-	(1,564)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(51)	-	-	(51)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(1,300)	(1,300)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(2,277)	-	-	-	(2,277)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(9,904)	-	(9,904)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(274)	(4)	(74)	(21)	(38)	(121)	(15)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(981)	(25)	(274)	(73)	(127)	(429)	(52)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(9,606)	-	-	-	(9,606)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(2,084)	-	-	(2,084)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(4,360)	-	-	(4,360)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(623)	-	-	(623)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(179)	-	-	-	(179)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(639)	-	(639)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(95)	(1)	(26)	(7)	(13)	(42)	(5)
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(378)	-	-	-	(378)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(128)	-	-	(128)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(575)	(575)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,375)	-	-	-	(1,375)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(5,991)	-	(5,991)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(648)	(10)	(176)	(49)	(91)	(287)	(35)
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(1,085)	(27)	(304)	(81)	(140)	(475)	(58)
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(6,530)	-	-	-	(6,530)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,933)	-	(1,933)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,829)	-	-	(1,829)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(400)	-	-	(400)	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(251)	-	(251)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,584)	(23)	(429)	(121)	(223)	(702)	(86)
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(96)	-	-	-	(96)	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	WYP	(42)	-	-	(42)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(531)	-	(531)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(11,834)	(175)	(3,206)	(901)	(1,663)	(5,245)	(641)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(177)	(4)	(49)	(13)	(23)	(77)	(9)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(898)	-	-	-	(898)	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(261)	-	-	(261)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(653)	(653)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,468)	-	-	-	(1,468)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,210)	-	(5,210)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(220)	(3)	(60)	(17)	(31)	(98)	(12)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(604)	(15)	(169)	(45)	(78)	(264)	(32)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(7,442)	-	-	-	(7,442)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,335)	-	(1,335)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,651)	-	-	(1,651)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(204)	-	-	(204)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(297)	(297)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(776)	-	-	-	(776)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,540)	-	(1,540)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(60)	(1)	(15)	(4)	(9)	(26)	(4)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(3,237)	(48)	(877)	(247)	(455)	(1,435)	(175)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(239)	(6)	(67)	(18)	(31)	(105)	(13)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(3,057)	-	-	-	(3,057)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(490)	-	(490)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(917)	-	-	(917)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(261)	-	-	(261)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,320)	(2,320)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,976)	(44)	(601)	(131)	(139)	(975)	(85)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(4,958)	-	-	-	-	(4,958)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(24,175)	-	(24,175)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(165)	(2)	(43)	(12)	(26)	(175)	(10)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(87,831)	(1,295)	(23,797)	(6,691)	(12,343)	(38,929)	(4,755)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(42,123)	(1,066)	(11,783)	(3,144)	(5,452)	(18,424)	(2,247)



Depreciation Reserve (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(30,364)	-	-	-	(30,364)	-	-	
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,703)	-	-	(5,703)	-	-	-	
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(11,623)	-	-	-	(11,623)	-	-	
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(3,197)	-	-	-	(3,197)	-	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(15)	(15)	-	-	-	-	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(18)	-	-	-	-	(18)	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(314)	-	(314)	-	-	-	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(262)	(4)	(71)	(20)	(37)	(116)	(14)	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(11)	(0)	(3)	(1)	(1)	(5)	(1)	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(66)	-	-	-	-	(66)	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(0)	-	-	(0)	-	-	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(23)	-	-	-	(23)	-	-	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(5)	-	-	-	(5)	-	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(36)	(36)	-	-	-	-	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(48)	(1)	(14)	(3)	(3)	(24)	(2)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(44)	-	-	-	-	(44)	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(719)	-	(719)	-	-	-	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(1)	(1)	(0)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,669)	(25)	(452)	(127)	(235)	(740)	(90)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(951)	(24)	(266)	(71)	(123)	(416)	(51)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(778)	-	-	-	-	(778)	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(113)	-	-	(113)	-	-	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(97)	-	-	-	(97)	-	-	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(15)	-	-	-	(15)	-	-	
1080000 Total					(11,336,544)	(277,725)	(3,344,721)	(911,316)	(1,509,290)	(4,688,307)	(603,343)	(1,842)
1083000	AC PR DPR-REMOVAL	288351	REG LIAB - STEAM DECOMM - ID	IDU	(4,337)	-	-	-	-	(4,337)	-	
1083000	AC PR DPR-REMOVAL	288353	REG LIAB - STEAM DECOMM - UT	UT	(51,161)	-	-	-	(51,161)	-	-	
1083000	AC PR DPR-REMOVAL	288355	REG LIAB - STEAM DECOMM - WY	WYP	(14,172)	-	-	-	(14,172)	-	-	
1083000	AC PR DPR-REMOVAL	288361	Reg Liab - Steam Decomm - CA	CA	(743)	(743)	-	-	-	-	-	
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(10,709)	-	-	(10,709)	-	-	-	
1083000 Total					(81,121)	(743)	-	(10,709)	(14,172)	(51,161)	(4,337)	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	2,846	72	796	212	368	1,245	152	
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(4,136)	(61)	(1,121)	(315)	(581)	(1,833)	(224)	
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(990)	(15)	(268)	(75)	(139)	(439)	(54)	
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	84,103	1,240	22,787	6,407	11,819	37,277	4,553	
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	4,046	60	1,096	308	569	1,793	219	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	1,788	1,788	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	131	-	-	-	-	-	131	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	572	-	572	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,589	-	-	-	-	1,589	-	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	632	-	-	632	-	-	-	
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	428	-	-	-	428	-	-	
1085000 Total					91,010	3,085	23,862	7,169	12,464	39,632	4,778	20
Grand Total					(11,326,655)	(275,383)	(3,320,859)	(914,856)	(1,510,999)	(4,699,835)	(602,902)	(1,821)

B18.AMORTIZATION RESERVE



Amortization Reserve (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	(1,000)	-	-	-	-	(1,000)	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(6,491)	(96)	(1,759)	(494)	(912)	(2,877)	(351)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(47,023)	(693)	(12,740)	(3,582)	(6,608)	(20,842)	(2,546)	(11)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(6,980)	(103)	(1,891)	(532)	(981)	(3,094)	(378)	(2)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(144)	-	(144)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(16,120)	(238)	(4,368)	(1,228)	(2,265)	(7,145)	(873)	(4)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	(252)	-	-	-	(252)	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	(320)	-	-	-	(320)	-	-	-
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(11,249)	(285)	(3,147)	(840)	(1,456)	(4,920)	(600)	(2)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(83)	(921)	(246)	(426)	(1,440)	(176)	(1)
1110000	AC PR AMR EL PT SR 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(112)	(1,234)	(329)	(571)	(1,929)	(235)	(1)
1110000	AC PR AMR EL PT SR 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(15,909)	(403)	(4,450)	(1,188)	(2,059)	(6,958)	(848)	(3)
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(141,678)	(3,171)	(43,118)	(9,416)	(9,965)	(69,931)	(6,077)	-
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(172,650)	(4,368)	(48,296)	(12,888)	(22,348)	(75,513)	(9,208)	(29)
1110000	AC PR AMR EL PT SR 3032130	NODAL PRICING SOFTWARE	SG	(1,765)	(26)	(478)	(134)	(248)	(782)	(96)	(0)
1110000	AC PR AMR EL PT SR 3032140	ESM-IRP	SO	(1,747)	(44)	(489)	(130)	(226)	(764)	(93)	(0)
1110000	AC PR AMR EL PT SR 3032150	CELODIS	SO	(2,422)	(61)	(678)	(181)	(314)	(1,060)	(129)	(0)
1110000	AC PR AMR EL PT SR 3032160	ARCOS	SO	(1,448)	(37)	(405)	(108)	(187)	(633)	(77)	(0)
1110000	AC PR AMR EL PT SR 3032170	AZURE B2C - IDENTITY MGT	SO	(655)	(17)	(183)	(49)	(85)	(286)	(35)	(0)
1110000	AC PR AMR EL PT SR 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(557)	(14)	(156)	(42)	(72)	(244)	(30)	(0)
1110000	AC PR AMR EL PT SR 3032190	1110000/3032190	SO	(1,687)	(43)	(472)	(126)	(218)	(738)	(90)	(0)
1110000	AC PR AMR EL PT SR 3032200	ITOA	SO	(1,766)	(45)	(494)	(132)	(229)	(772)	(94)	(0)
1110000	AC PR AMR EL PT SR 3032210	FACILITY INSPECTION REPORTING SYS	SO	(631)	(16)	(176)	(47)	(82)	(276)	(34)	(0)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(149)	(1,644)	(439)	(761)	(2,570)	(313)	(1)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(74)	(813)	(217)	(376)	(1,272)	(155)	(0)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,020)	(51)	(565)	(151)	(261)	(884)	(108)	(0)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,999)	(228)	(2,517)	(672)	(1,165)	(3,936)	(480)	(1)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,573)	(268)	(2,958)	(789)	(1,369)	(4,624)	(564)	(2)
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(263)	(2,905)	(775)	(1,344)	(4,543)	(554)	(2)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,910)	(48)	(534)	(143)	(247)	(835)	(102)	(0)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(61)	(676)	(180)	(313)	(1,057)	(129)	(0)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(13,478)	(341)	(3,770)	(1,006)	(1,745)	(5,895)	(719)	(2)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(7,224)	(183)	(2,021)	(539)	(935)	(3,159)	(385)	(1)
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	(1,600)	(24)	(433)	(122)	(225)	(709)	(87)	(0)
1110000	AC PR AMR EL PT SR 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(4,633)	(117)	(1,296)	(346)	(600)	(2,026)	(247)	(1)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(113)	(2)	(31)	(9)	(16)	(50)	(6)	(0)
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	SG	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(8,357)	(123)	(2,264)	(637)	(1,174)	(3,704)	(452)	(2)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(295)	(4)	(80)	(23)	(42)	(131)	(16)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(75)	(1)	(20)	(6)	(11)	(33)	(4)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,629)	(67)	(735)	(196)	(340)	(1,150)	(140)	(0)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(10,994)	(278)	(3,075)	(821)	(1,423)	(4,808)	(586)	(2)
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(4,406)	(65)	(1,194)	(336)	(619)	(1,953)	(239)	(1)
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(7,015)	(177)	(1,962)	(524)	(908)	(3,068)	(374)	(1)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(37,757)	(557)	(10,230)	(2,876)	(5,306)	(16,735)	(2,044)	(9)
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(131)	(1,786)	(390)	(413)	(2,897)	(252)	-
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(3,978)	(101)	(1,113)	(297)	(515)	(1,740)	(212)	(1)
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(24,741)	(626)	(6,921)	(1,847)	(3,202)	(10,821)	(1,320)	(4)
1110000	AC PR AMR EL PT SR 3033240	IIE - Itron Enterprise Addition	CN	(4,711)	(105)	(1,434)	(313)	(331)	(2,325)	(202)	-
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	(27,413)	(614)	(8,343)	(1,822)	(1,928)	(13,531)	(1,176)	-
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	(5,243)	(133)	(1,467)	(391)	(679)	(2,293)	(280)	(1)
1110000	AC PR AMR EL PT SR 3033270	CES - Customer Experience System	CN	(6,347)	(142)	(1,932)	(422)	(446)	(3,133)	(272)	-
1110000	AC PR AMR EL PT SR 3033280	MAPAPPS - Mapping Systems Application	SO	(4,215)	(107)	(1,179)	(315)	(546)	(1,843)	(225)	(1)
1110000	AC PR AMR EL PT SR 3033290	CUSTOMER CONTACTS	CN	(2,047)	(46)	(623)	(136)	(144)	(1,011)	(88)	-
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(24)	(330)	(72)	(76)	(536)	(47)	-
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(19,289)	(488)	(5,396)	(1,440)	(2,497)	(8,436)	(1,029)	(3)
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(10,106)	(149)	(2,738)	(770)	(1,420)	(4,479)	(547)	(2)
1110000	AC PR AMR EL PT SR 3033380	GAS PLANT INTANGIBLES	SG	(916)	(14)	(248)	(70)	(129)	(406)	(50)	(0)



Amortization Reserve (Actuals)

Year End: 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3033390	CYME GATEWAY	SO	(923)	(23)	(258)	(69)	(120)	(404)	(49)	(0)
1110000	AC PR AMR EL PT SR 3033410	M365	SO	(1,887)	(48)	(528)	(141)	(244)	(825)	(101)	(0)
1110000	AC PR AMR EL PT SR 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(296)	(7)	(83)	(22)	(38)	(129)	(16)	(0)
1110000	AC PR AMR EL PT SR 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(646)	(16)	(181)	(48)	(84)	(283)	(34)	(0)
1110000	AC PR AMR EL PT SR 3033440	DISTRIBUTION ENGINEERING COSTS	SO	(419)	(11)	(117)	(31)	(54)	(183)	(22)	(0)
1110000	AC PR AMR EL PT SR 3033450	MAXIMO	SO	(2,852)	(72)	(798)	(213)	(369)	(1,247)	(152)	(0)
1110000	AC PR AMR EL PT SR 3033460	AURORA	SO	(524)	(13)	(146)	(39)	(68)	(229)	(28)	(0)
1110000	AC PR AMR EL PT SR 3033470	AUGMENTED REALITY	SO	(847)	(21)	(237)	(63)	(110)	(370)	(45)	(0)
1110000	AC PR AMR EL PT SR 3033480	CXP	CN	(512)	(11)	(156)	(34)	(36)	(253)	(22)	-
1110000	AC PR AMR EL PT SR 3033490	VMWARE	SO	(1,443)	(37)	(404)	(108)	(187)	(631)	(77)	(0)
1110000	AC PR AMR EL PT SR 3033510	APIM	SO	(249)	(6)	(70)	(19)	(32)	(109)	(13)	(0)
1110000	AC PR AMR EL PT SR 3033520	EGIS	SO	(68)	(2)	(19)	(5)	(9)	(30)	(4)	(0)
1110000	AC PR AMR EL PT SR 3033530	2000 OREGON CORP SMALL SOFTWARE PKGS	SO	(26)	(1)	(7)	(2)	(3)	(12)	(1)	(0)
1110000	AC PR AMR EL PT SR 3033540	2000 UTAH CORP SMALL SOFTWARE PKGS	SO	(47)	(1)	(13)	(4)	(6)	(21)	(3)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(12)	-	(12)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(19,818)	(292)	(5,370)	(1,510)	(2,785)	(8,784)	(1,073)	(5)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(1,391)	(35)	(389)	(104)	(180)	(608)	(74)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(1)	-	-	-	-	(1)	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	(0)	-	-	(0)	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	(25)	-	-	-	(25)	-	-	-
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(1,069)	(16)	(290)	(81)	(150)	(474)	(58)	(0)
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(153)	(2)	(41)	(12)	(21)	(68)	(8)	(0)
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(92)	(1,258)	(275)	(291)	(2,040)	(177)	-
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,381)	(35)	(386)	(103)	(179)	(604)	(74)	(0)
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,922)	(58)	(1,063)	(299)	(551)	(1,738)	(212)	(1)
1110000	AC PR AMR EL PT SR 3456000	Electric Equipment - Leasehold Improve	OR	(132)	-	(132)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(507)	(507)	-	-	-	-	-	-
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	(5,139)	-	(5,139)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,582)	(40)	(443)	(118)	(205)	(692)	(84)	(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	(2,103)	-	-	(2,103)	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,731)	-	-	-	(4,731)	-	-	-
1110000 Total				(757,065)	(16,961)	(216,382)	(56,185)	(91,561)	(336,836)	(39,036)	(104)
1119000	AC PR AMR EL PT SR-O 146149	SOFTWARE DEVELOPMENT-NON-REC	SO	10	0	3	1	1	4	1	0
1119000 Total				10	0	3	1	1	4	1	0
Grand Total				(757,055)	(16,961)	(216,379)	(56,184)	(91,560)	(336,831)	(39,036)	(104)

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



Deferred Income Tax Balance (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	173	173	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	0	-	-	-	-	-	0	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	-	0	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	1,570	-	-	1,570	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	1,694	-	-	-	1,694	-	-	-	-
1900000	Total				3,438	173	0	1,570	1,694	-	0	-	-
1901000	ACCUM DEF INC TAX	286945	DTA 715.295 RL-OR Fly Ash	OTHER	159	-	-	-	-	-	-	-	159
1901000	ACCUM DEF INC TAX	286952	DTA 715.296 RL - Fly Ash - WA	OTHER	836	-	-	-	-	-	-	-	836
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	1,000	-	-	1,000	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	2,683	-	2,683	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	1,880	-	-	1,880	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,446	-	-	-	-	-	-	-	1,446
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	208	-	-	-	-	-	-	-	208
1901000	ACCUM DEF INC TAX	287080	DTA 910.241 PMI Legal Reserve	SE	3,302	46	853	236	520	1,452	195	1	-
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,305	7,305	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	18,673	-	-	-	-	-	18,673	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	81,175	-	81,175	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	16,860	-	-	16,860	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	46,079	-	-	-	46,079	-	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	144,797	-	-	-	-	144,797	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	(0)	(0)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	2,578	-	-	2,578	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	1,979	-	-	-	1,979	-	-	-	-
1901000	ACCUM DEF INC TAX	287171	DTA 415.940 RL-Steam Decomm-CA	CA	183	183	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	2,633	-	-	2,633	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(4)	(4)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	535	-	-	-	-	-	535	-	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	1,684	-	1,684	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,057	-	-	-	-	4,057	-	-	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	57	-	-	-	57	-	-	-	-
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	0	0	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	130	-	-	130	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	10,191	258	2,851	761	1,319	4,457	544	2	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEB	(41)	(2)	(18)	(7)	(2)	(10)	(1)	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	2,054	-	-	-	-	-	-	-	2,054
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	86	-	-	-	-	-	-	-	86
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	348	-	-	-	-	-	-	-	348
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	879	-	-	-	-	-	-	-	879
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	11	0	3	1	1	5	1	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,458	34	635	176	387	1,081	145	1	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	16	4	8	26	3	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	395	7,313	2,021	4,454	12,443	1,670	7	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(48)	-	-	48	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	18	-	-	-	-	-	-	-	18
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	2,461	-	-	-	-	-	-	-	2,461
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	47	-	-	-	-	-	-	-	47
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	640	-	640	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	(638)	(638)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(95)	-	-	(95)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	220	-	-	-	-	-	220	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	(545)	-	-	-	-	(545)	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	(2)	-	-	-	(2)	-	-	-	-
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(12,760)	(323)	(3,569)	(952)	(1,652)	(5,581)	(681)	(2)	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	522	-	-	-	-	-	-	-	522
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	43	-	-	-	-	-	-	-	43
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	72	-	-	-	-	-	-	-	72
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	-	-	275
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	130	36	79	221	30	0	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,461	-	-	-	-	-	-	-	1,461
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	470	7	121	34	74	207	28	0	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(118)	-	(118)	-	-	-	-	-	-



Deferred Income Tax Balance (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(763)	-	-	-	-	-	-	-	(763)
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	(818)	-	-	-	-	-	-	-	(818)
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(17,214)	-	-	-	-	-	-	-	(17,214)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(829)	(829)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(7,962)	-	-	-	(7,962)	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	0	0	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(86)	(949)	(253)	(439)	(1,483)	(181)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(12,863)	(325)	(3,598)	(960)	(1,665)	(5,626)	(686)	(2)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	351	-	-	-	-	-	-	-	351
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	60	-	-	-	-	-	-	-	60
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(248)	-	-	-	-	-	-	-	(248)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(709)	-	-	-	-	-	-	-	(709)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(9,620)	-	-	-	-	-	-	-	(9,620)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(273)	(4)	(74)	(21)	(38)	(121)	(15)	(0)	-
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(69)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	(127)	-	-	-	-	-	-	-	(127)
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	265	-	-	-	-	265	-	-	-
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(319)	-	-	-	-	-	-	-	(319)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	56	-	-	-	-	-	-	-	56
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(1,917)	-	-	-	-	-	-	-	(1,917)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	37	-	-	-	-	-	-	-	37
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	230	-	-	-	-	-	-	-	230
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(51)	-	-	-	(51)	-	-	-	-
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	954	-	-	-	-	-	-	-	954
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(1,835)	-	-	-	-	-	-	-	(1,835)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(428)	-	(428)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(543)	-	-	-	-	-	-	-	(543)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(880)	-	-	-	-	-	-	-	(880)
2831000	AC DEF IN TX UTIL	286948	DTL 415.681 Def Intervenor Funding-WA	OTHER	(74)	-	-	-	-	-	-	-	(74)
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(37)	-	-	-	-	-	-	-	(37)
2831000	AC DEF IN TX UTIL	286951	DTL 415.533 RA-GRC Memo Account-CA	CA	(4,060)	(4,060)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287070	DTL 415.445 RA-Klamath Unrec Plant	SG	(1,163)	(17)	(315)	(89)	(163)	(516)	(63)	(0)	-
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(15,973)	(404)	(4,468)	(1,192)	(2,067)	(6,986)	(852)	(3)	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(103)	-	-	-	-	-	-	-	(103)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(160)	-	-	-	(160)	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(198)	-	-	-	-	-	-	-	(198)
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(31)	-	-	-	-	-	-	-	(31)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acclr	WA	1,033	-	-	1,033	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(37,087)	-	-	-	-	-	-	-	(37,087)
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(17,392)	-	-	-	-	-	-	-	(17,392)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(52)	-	-	-	(52)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(1)	-	-	-	-	-	-	-	(1)
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(60,105)	-	-	-	-	-	-	-	(60,105)
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(35,270)	(892)	(9,866)	(2,633)	(4,565)	(15,426)	(1,881)	(6)	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(661)	-	-	-	-	-	-	-	(661)
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	-	-	-	-	-	(10)	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(531)	(8)	(144)	(40)	(75)	(235)	(29)	(0)	-
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(373)	-	(373)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(849)	-	-	-	-	(849)	-	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(77)	-	-	-	-	-	(77)	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(545)	(14)	(152)	(41)	(71)	(238)	(29)	(0)	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(491)	(13)	(134)	(35)	(63)	(221)	(26)	(0)	-
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(330)	-	-	-	-	-	-	-	(330)
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(6,470)	(164)	(1,810)	(483)	(838)	(2,830)	(345)	(1)	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(62,952)	(1,593)	(17,610)	(4,699)	(8,148)	(27,534)	(3,357)	(10)	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(152)	-	-	-	-	-	-	-	(152)
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(919)	-	-	-	-	-	-	-	(919)
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(4,710)	-	-	-	-	-	-	-	(4,710)
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(39,417)	(551)	(10,184)	(2,815)	(6,203)	(17,329)	(2,326)	(9)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	316	316	-	-	-	-	-	-	-



Deferred Income Tax Balance (Actuals)
Year End: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	235	-	-	-	-	235	-	-	
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	151	-	151	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,053	-	-	1,053	-	-	-	-	
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	891	-	-	-	891	-	-	-	
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(43)	(1)	(12)	(3)	(6)	(19)	(2)	(0)	
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	14,149	198	3,656	1,010	2,227	6,220	835	3	
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	287855	DTL 415.421 Contra RA UMWVA Pension WA	OTHER	1,991	-	-	-	-	-	-	1,991	
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(1)	-	-	-	-	-	-	(1)	
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(5,108)	-	-	-	-	-	-	(5,108)	
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(98)	-	-	-	-	-	-	(98)	
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(240)	-	-	-	(240)	-	-	-	
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(794)	-	-	-	-	-	-	(794)	
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(64,841)	-	-	-	-	-	-	(64,841)	
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(365)	-	-	-	-	-	-	(365)	
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	0	-	-	-	-	-	-	0	
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(219)	-	-	-	-	-	-	(219)	
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(113,384)	-	-	-	-	-	-	(113,384)	
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(86)	-	-	-	(86)	-	-	-	
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(14)	-	-	-	(14)	-	-	-	
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(453)	-	-	-	(453)	-	-	-	
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(137)	(2)	(37)	(10)	(19)	(61)	(7)	(0)	
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(6,921)	-	(6,921)	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(455)	-	-	-	-	-	-	(455)	
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pll Decom/Inv	SG	(104)	(2)	(28)	(8)	(15)	(46)	(6)	(0)	
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	(157)	-	-	-	-	-	-	(157)	
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(6,309)	-	-	-	-	-	-	(6,309)	
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(36)	-	-	-	-	-	-	(36)	
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,538)	-	-	-	-	-	-	(1,538)	
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(18)	-	-	-	-	-	-	(18)	
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(36)	-	-	-	-	-	-	(36)	
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,714)	-	-	-	-	(1,714)	-	-	
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(236)	-	-	-	(236)	-	-	-	
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(815)	-	-	(815)	-	-	-	-	
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(3,644)	-	-	-	(3,644)	-	-	-	
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(4)	-	-	-	-	-	-	(4)	
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(47)	-	-	-	-	-	-	(47)	
2831000 Total					(543,012)	(8,452)	(53,327)	(10,258)	(31,755)	(77,503)	(10,542)	(29)	(351,145)
Grand Total					(2,853,082)	(56,497)	(613,926)	(184,821)	(373,674)	(1,137,108)	(147,341)	(952)	(339,560)



Investment Tax Credit Balance (Actuals)
 Year End: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(97)	(1)	(26)	(7)	(14)	(43)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(67)	(1)	(18)	(5)	(9)	(30)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,137)	-	-	-	-	(1,137)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(864)	-	-	-	-	(864)	-	-	-
2551000 Total					(2,165)	(2)	(44)	(12)	(23)	(2,074)	(9)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(17)	-	-	-	-	(17)	-	-	-
2552000 Total					(17)	-	-	-	-	(17)	-	-	-
Grand Total					(2,181)	(2)	(44)	(12)	(23)	(2,074)	(26)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)

Year End: 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(68,444)	-	(68,444)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(62,763)	(926)	(17,005)	(4,781)	(8,820)	(27,818)	(3,398)	(15)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(249)	-	-	-	-	(249)	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(7,480)	(110)	(2,027)	(570)	(1,051)	(3,315)	(405)	(2)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(21)	-	-	-	-	(21)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(7)	-	-	(7)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(106,447)	(1,570)	(28,841)	(8,109)	(14,959)	(47,180)	(5,763)	(26)	-
2520000 Total					(245,411)	(2,606)	(116,316)	(13,467)	(24,830)	(78,583)	(9,565)	(43)	-
Grand Total					(245,411)	(2,606)	(116,316)	(13,467)	(24,830)	(78,583)	(9,565)	(43)	-

REDACTED

Case No. PAC-E-24-04

Exhibit No. 49

Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

REDACTED

Exhibit Accompanying Direct Testimony of Shelley E. McCoy

CONF Pages - Test Period Results of Operations - 12 ME
December 2024

May 2024

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)
 Confidential

Labor (12 Months Ended December 2023)

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

Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2

Labor (12 Months Ended December 2023)

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

Annualization Increase

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

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Annualized Labor December 2023

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

Ref. 4.2.2

Rocky Mountain Power
 Idaho General Rate Case - December 2024
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)
 Confidential

Pro Forma Increase to December 2024

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2023 is shown as effective on January 1, 2024.

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
2	Officer/Exempt	3.50%											
3	IBEW 125												
4	IBEW 659												
5	UWUA 197												
8	UWUA 127												
9	IBEW 57 WY												
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt	3.50%											
15	IBEW 57 CT												
16	IBEW 77												
18	Non-Exempt	3.50%											

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Pro Forma Labor December 2024

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
2	Officer/Exempt	17,220	16,926	20,589	16,786	19,416	19,541	17,890	19,795	18,966	19,214	20,218	18,761	225,320
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt	499	440	447	435	464	459	453	492	483	446	510	487	5,615
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt	1,249	1,131	1,319	1,125	1,287	1,298	1,195	1,289	1,207	1,226	1,288	1,246	14,861
Grand Total		49,731	44,819	52,624	45,919	51,600	51,039	49,187	55,549	50,858	50,450	51,273	49,207	602,256

Ref. 4.2.2

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planned targets.
- (4) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)

REDACTED

Case No. PAC-E-24-04

Exhibit No. 50

Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

REDACTED

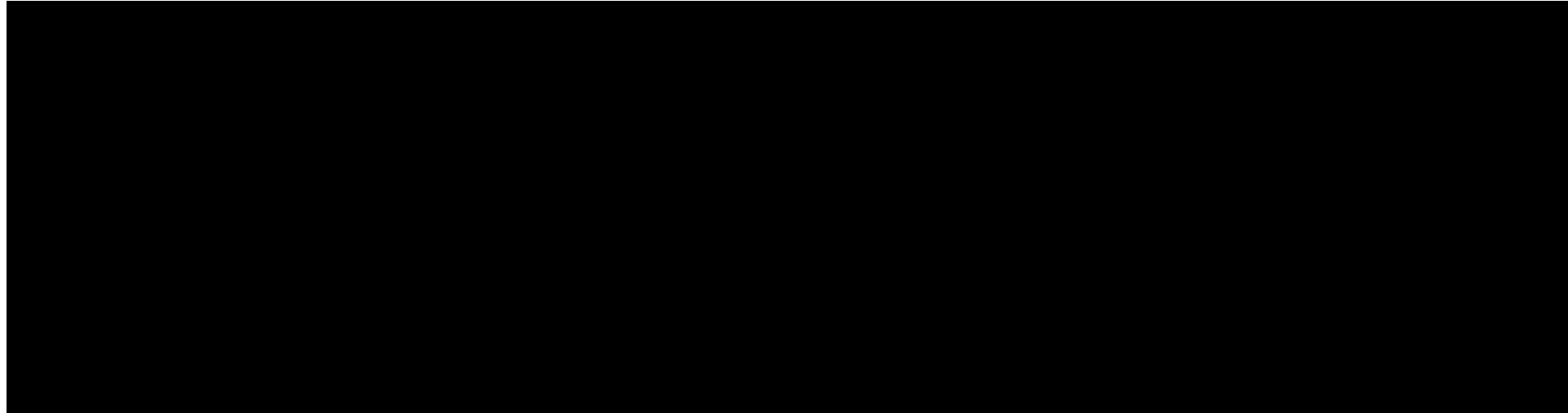
Exhibit Accompanying Direct Testimony of Shelley E. McCoy

Property Tax Estimation

May 2024

Estimated 2024 Assessment Levels and Related Property Tax Expense

State or Tribe	Assessed Values		Percent Change	2023					2024			
	Actual as of January 1, 2023	Estimated as of January 1, 2024		Estimated Net Property Taxes	Add Back: Property Tax Capitalized	Remove Affect of PY (Under) or Overaccruals	Pryor Mtn Savings	Estimated Gross Property Taxes	Estimated Gross Property Taxes *	Less: Property Tax Capitalized	refunds, misc pay PY (over) under accruals	Estimated Net Property Taxes



Case No. PAC-E-24-04
Exhibit No. 51
Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Shelley E. McCoy

ECAM Base/LCAR

May 2024

Rocky Mountain Power
Idaho General Rate Case
ECAM Base Detail
December 2024

Line	Category	Cost Item	FERC Account	Allocation Factor	Total Company	Idaho Allocated	Reference
Net Power Cost							
1		Sales for Resale	447	SG	\$ 261,942,794	\$ 14,180,630	Final Aurora Study
2		Fuel Expense	501	SE	753,105,678	44,442,529	Final Aurora Study
3		Fuel Expense	503	SE	5,548,069	327,405	Final Aurora Study
		Allowances ¹	509	SE	16,969,875	1,001,432	Final Aurora Study
4		Fuel Expense	547	SE	444,126,901	26,208,968	Final Aurora Study
5		Purchased Power	555	S	-	-	Final Aurora Study
6		Purchased Power	555	SG	1,163,029,198	62,962,169	Final Aurora Study
7		Purchased Power	555	SE	67,871,786	4,005,273	Final Aurora Study
8		Wheeling Expense	565	SG	179,448,617	9,714,695	Final Aurora Study
9		Wheeling Expense	565	SE	14,274,189	842,353	Final Aurora Study
10		Total Net Power Costs:			\$ 2,382,431,518	\$ 135,324,194	
11							
12		Reasonable Energy Price for QF Contracts			-	1,333,785	Exhibit 48, Page 5.1.4
13							
14		Total ECAM Base:			\$ 2,382,431,518	\$ 136,657,979	
15							
16		Total Sales at MWh				3,474,101	Exhibit 48, Page 3.1.2
17		ECAM Base \$/MWh				\$ 39.34	
18							
19							
20	REC Revenue						
21		Total Allocated REC Revenues			-	-	Exhibit 48, Page 3.4
22		Total REC Revenue Base:			\$ -	\$ -	
23							
24						3,474,101	Above
25		REC Revenue Base \$/MWh				\$ -	
26							
27							
28	Production Tax Credits						
29		Production Tax Credits	40910	SG	\$ (208,356,059)	\$ (11,279,639)	Exhibit 48, Page 7.3.1
30		Tax Bump Up Factor			(67,929,136)	(3,677,436)	
31		Total Production Tax Credits:			\$ (276,285,195)	\$ (14,957,075)	
32							
33		Total PTC Base:			\$ (276,285,195)	\$ (14,957,075)	
34							
35		Federal/State Combined Tax Rate			24.5866%		Exhibit 48, Page 2.1
36		Tax Bump Up Factor = (1/(1-tax rate))			1.3260		
37		Total Sales at MWh				3,474,101	Above
38		PTC Base \$/MWh				\$ (4.31)	

1) FERC Order 898 approved a new rule effective January 1, 2025 that may require the Company to record certain expenses to FERC 509. These expenses were modeled for purposes of revenue requirement and NPC in FERC 547 but are separated in this exhibit in compliance with the expected rule.

**Rocky Mountain Power
 Idaho General Rate Case
 LCAR Detail
 December 2024**

Unbundled Production Revenue Requirement (Excluding NPC)

<u>Description</u>	<u>Amount</u>	<u>Source</u>
1 Production - Return on Investment	793,261,464	ECD
2 Production - Expense	3,187,282,574	ECD
3 Production - NPC Expenses	<u>(2,450,651,507)</u>	NPC Study
Production Revenue Requirement (Excluding NPC)	1,529,892,530	Line 1 + Line 2 + Line 3
5 Net System Load	60,788,387	NPC Study
6 Production \$ per MWH	25.17	Line 4 / Line 5
7 %	<u>25%</u>	Energy Component*
8 LCAR Adjustment	<u><u>6.29</u></u>	Line 6 x Line 7

*LCAR does not include demand per Commission Order 32206

Case No. PAC-E-24-04
Exhibit No. 52
Witness: Shelley E. McCoy

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Shelley E. McCoy
Rate Mitigation and Tariff Rider Calculations

May 2024

**Idaho General Rate Case
Step 1, Step 2, and Rate Rider Summary**

Final Revenue Requirement Price Change - Exhibit 48 68,911,630

Rate Mitigation

ECAM Base \$/MWh From Case No. PAC-E-21-07 24.54

ECAM Base \$/MWh - Exhibit 51 39.34

Average ECAM Base \$/MWh 31.94

Variance (ECAM Base to Avg. ECAM Base) (7.40)

MWh at Sales - Exhibit 48, Page 3.1.2 3,474,101

Total Rate Mitigation Reduction (25,702,889)

Total Step 1 Revenue Requirement Price Increase 43,208,741

Insurance Cost Adjustment Mechanism - Sch. 92 - Premium and Deferral 12,411,939

Catastrophic Fire Fund - Sch. 193 11,084,481

Total Step 1 Increase 66,705,162

Total Step 2 Increase 25,702,889

Idaho General Rate Case
Insurance Cost Adjustment - Insurance Premiums

2023 Actual Liability Premiums

Liability Premium 122,577,486

2024 GRC ICA Calculation

2023 Actual Liability Premium 122,577,486

Add 50% Escalation for 2024 Premiums 183,866,229

Final 2024 GRC SO Factor 5.3334%

Total ICA Amount 9,806,312

Idaho General Rate Case
Insurance Cost Adjustment - Insurance Deferral Balance

Beginning Regulatory Asset Balance	146,564,822	
Idaho SO Allocation Factor	5.33%	
Idaho Allocated Beg. Regulatory Asset Bal.	7,816,881	Below

	<u>Beg Balance</u>		<u>End Balance</u>
	<u>Regulatory</u>		<u>Regulatory</u>
	<u>Asset</u>	<u>Amortization</u>	<u>Asset</u>
2025 January	7,816,881	(217,136)	7,599,745
February	7,599,745	(217,136)	7,382,610
March	7,382,610	(217,136)	7,165,474
April	7,165,474	(217,136)	6,948,339
May	6,948,339	(217,136)	6,731,203
June	6,731,203	(217,136)	6,514,068
July	6,514,068	(217,136)	6,296,932
August	6,296,932	(217,136)	6,079,796
September	6,079,796	(217,136)	5,862,661
October	5,862,661	(217,136)	5,645,525
November	5,645,525	(217,136)	5,428,390
December	5,428,390	(217,136)	5,211,254
	Pro Forma Amort =	(2,605,627)	
2026 January	5,211,254	(217,136)	4,994,118
February	4,994,118	(217,136)	4,776,983
March	4,776,983	(217,136)	4,559,847
April	4,559,847	(217,136)	4,342,712
May	4,342,712	(217,136)	4,125,576
June	4,125,576	(217,136)	3,908,441
July	3,908,441	(217,136)	3,691,305
August	3,691,305	(217,136)	3,474,169
September	3,474,169	(217,136)	3,257,034
October	3,257,034	(217,136)	3,039,898
November	3,039,898	(217,136)	2,822,763
December	2,822,763	(217,136)	2,605,627
2027 January	2,605,627	(217,136)	2,388,491
February	2,388,491	(217,136)	2,171,356
March	2,171,356	(217,136)	1,954,220
April	1,954,220	(217,136)	1,737,085
May	1,737,085	(217,136)	1,519,949
June	1,519,949	(217,136)	1,302,814
July	1,302,814	(217,136)	1,085,678
August	1,085,678	(217,136)	868,542
September	868,542	(217,136)	651,407
October	651,407	(217,136)	434,271
November	434,271	(217,136)	217,136
December	217,136	(217,136)	(0)

Idaho General Rate Case
Insurance Cost Adjustment - Insurance Deferral Balance

	<u>Total-Company</u> <u>Annual Prem.</u> <u>In-Rates</u>	<u>Total-Company</u> <u>Annual Prem.</u> <u>Cost</u>	<u>2023/2024</u> <u>Monthly</u> <u>Deferral</u>	<u>2024/2025</u> <u>Monthly</u> <u>Deferral</u>	<u>Regulatory</u> <u>Asset</u> <u>Balance</u>
2023 August	32,700,000	122,577,486	3,744,895		3,744,895
September			7,489,790		11,234,686
October			7,489,790		18,724,476
November			7,489,790		26,214,267
December			7,489,790		33,704,057
2024 January			7,489,790		41,193,848
February			7,489,790		48,683,638
March			7,489,790		56,173,429
April			7,489,790		63,663,219
May			7,489,790		71,153,010
June			7,489,790		78,642,800
July			7,489,790		86,132,591
August	32,700,000	183,866,229	3,744,895	6,298,593	96,176,079
September				12,597,186	108,773,264
October				12,597,186	121,370,450
November				12,597,186	133,967,636
December				12,597,186	146,564,822
					146,564,822

Idaho General Rate Case
Insurance Cost Adjustment - Insurance Deferral Balance

Catostrophic Fire Fund Target Reserve	3,000,000,000
10 Year Collection	300,000,000
80% Customer Contribution	240,000,000
Idaho Allocation	4.62%
Idaho Share of Contribution	11,084,481