

Docket No. 20000-\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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Direct Testimony of Nicholas L. Highsmith

March 2023

1 **Q. Please state your name, business address, and present position with PacifiCorp,**  
2 **d/b/a Rocky Mountain Power (“Rocky Mountain Power” or the “Company”).**

3 A. My name is Nicholas L. Highsmith, and my business address is 1407 W. North Temple,  
4 Suite 330, Salt Lake City, Utah 84116. I am currently employed as the Revenue  
5 Requirement Manager.

6 **QUALIFICATIONS**

7 **Q. Please describe your education and professional background.**

8 A. I earned a Master of Business Administration with an emphasis in Finance and a  
9 Bachelor of Science degree in Finance from Weber State University. In addition to my  
10 formal education, I have also attended several utility accounting, ratemaking, and  
11 leadership seminars and courses. I have been employed with PacifiCorp since July  
12 2013. My experience includes various positions with regulation and finance.

13 **Q. What are your current responsibilities as Revenue Requirement Manager?**

14 A. My primary responsibilities include overseeing the calculation of PacifiCorp’s revenue  
15 requirement and the preparation of various regulatory filings in Utah, Idaho, and  
16 Wyoming. I am also responsible for the calculation and reporting of PacifiCorp’s  
17 regulated earnings and the application of the inter-jurisdictional cost allocation  
18 methodologies.

19 **Q. Have you testified in previous proceedings?**

20 A. Yes. I have testified in various proceedings before the Public Service Commissions in  
21 Wyoming and Utah.

1 **PURPOSE OF TESTIMONY**

2 **Q. What is the purpose of your direct testimony?**

3 A. My direct testimony supports and addresses the price change requested in the  
4 Company's application and the calculation of the Company's Wyoming-allocated  
5 revenue requirement. Specifically, I provide testimony on the following:

- 6 • The calculation of the \$140.2 million overall revenue increase requested in this  
7 general rate case ("GRC") representing a total Wyoming-allocated revenue  
8 requirement of \$789.3 million;
- 9 • The main drivers and their impact on this GRC;
- 10 • The Company's proposed test period, which is the 12-month period beginning  
11 January 1, 2024, through December 31, 2024 ("Test Period");
- 12 • The normalized results of operations for the Test Period demonstrating that an  
13 increase of \$140.2 million in revenue is required to earn the return on equity  
14 ("ROE") that is supported by the testimony of Ms. Ann E. Bulkley;
- 15 • The workpapers supporting the Test Period revenue requirement and a detailed  
16 explanation of the normalizing adjustments made to the unadjusted 12-month  
17 historical period ended June 30, 2022 ("Base Period") data to arrive at the Test  
18 Period;
- 19 • The 2020 inter-jurisdictional cost allocation methodology ("2020 Protocol")  
20 used to determine Wyoming-allocated results; and
- 21 • An explanation of how the Company has met the Wyoming Public Service  
22 Commission's ("Commission") directives that were included in the final order  
23 issued on July 15, 2021 in the 2020 GRC (Docket No. 20000-578-ER-20).

1 My direct testimony is accompanied by supporting exhibits including the detailed  
2 results of operations for the Test Period.

3 **REVENUE REQUIREMENT SUMMARY AND MAJOR DRIVERS' DISCUSSION**

4 **Q. What is the revenue increase necessary to achieve the requested ROE in this case?**

5 A. The 10.30 percent ROE recommended by Ms. Bulkley in this case produces an overall  
6 Wyoming revenue requirement of \$789.3 million and an overall requested price  
7 increase of \$140.2 million. RMP Exhibit 11.1 is a summary of the Company's  
8 Wyoming-allocated results of operations for the Test Period. The Company estimates  
9 that under existing rates the Company would earn an overall ROE of approximately  
10 1.32 percent. Details supporting the revenue requirement by Federal Energy Regulatory  
11 Commission ("FERC") account and the allocation of the various revenue requirement  
12 components to Wyoming are provided in RMP Exhibit 11.2.

13 **Q. What are the major drivers behind the revenue requirement in this case?**

14 A. The major revenue requirement components that are driving the Company's GRC filing  
15 are:

- 16 • Recovery of major new capital investments; and
- 17 • Alignment and recovery of the Test Period net power cost with those new  
18 capital investments.

19 Additional details regarding these drivers are provided in my testimony and also the  
20 direct testimony of other Company witnesses.

21 **Q. Please explain the major new capital investments which the Company is seeking  
22 to recover as part of this case.**

23 A. The Company expects to place into service approximately \$6.7 billion of new capital

1 projects between the end of the Base Period and the end of the Test Period, on a total-  
2 Company basis. This includes capital related to the following assets:

- 3 • Construction of the Gateway South and Gateway West Segment D.1 transmission  
4 projects;
- 5 • Acquisition, through a build-transfer agreement, of the Rock Creek I Wind Project;  
6 and
- 7 • Acquisition and repowering of the Rock River I and Foote Creek II-IV Wind  
8 Projects.

9 **Q. Does the revenue requirement in this case include a change related to base net**  
10 **power costs (“NPC”)?**

11 A. Yes. Similar to the GRC filed in 2020,<sup>1</sup> NPC are included in the Test Period results in  
12 order to reset base NPC in customer rates. The Company utilizes an Energy Cost  
13 Adjustment Mechanism (“ECAM”), Schedule 95, which provides for an annual  
14 deferral of a portion of the difference between actual NPC and the base NPC included  
15 in rates.

16 Production tax credits (“PTCs”), start-up fuel expense, and chemical costs are  
17 also included in the ECAM and have been forecasted for the Test Period in this case.  
18 RMP Exhibit 11.5 shows the breakout of total ECAM revenue requirement base which  
19 the Company is proposing to reset with the rate effective date of this case. The direct  
20 testimony of Mr. Ramon J. Mitchell provides the support for the proposed base NPC  
21 included in the Test Period in this case.

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<sup>1</sup> *In the Matter of the Application of Rocky Mountain Power for Authority to Increase Rates*, Docket No. 20000-578-ER-20, (Record No. 15464), Memorandum Opinion, Findings and Order (July 15, 2021).

1    **TEST PERIOD**

2    **Q.    What Test Period did the Company use to determine the revenue requirement in**  
3    **this case?**

4    A.    The Test Period used by the Company to calculate the results of operations starts with  
5    the 12-month historical period ending June 30, 2022, forecasted to the 12-month period  
6    ending December 31, 2024. Rate base is reflected on a 13-month average basis in the  
7    Test Period.

8    **Q.    What rate effective date is the Company proposing in this proceeding?**

9    A.    The Company is requesting that new rates become effective January 1, 2024.

10   **Q.    Why did the Company select the 12-month period ending December 31, 2024, as**  
11   **the Test Period?**

12   A.    The Company's primary objective in determining a test period is to develop normalized  
13   results of operations based on a period that will best reflect the conditions during which  
14   the new rates will be in effect. The Company is proposing new rates to be in effect  
15   January 1, 2024. The new rates will cover the costs the Company incurs during that  
16   calendar year. Matching the proposed costs and the revenues helps reduce regulatory  
17   lag and allows the Company a reasonable opportunity to earn its authorized rate of  
18   return.

19   **Q.    What factors influenced the Company's choice to use the proposed Test Period in**  
20   **this case?**

21   A.    The Company has identified two main drivers that necessitate the need for its rate case  
22   namely, 1) recovery of prudent capital investments (such as new wind resources and

1 transmission projects), and 2) updating base NPC to reflect the costs and benefits  
2 expected during the Test Period.

3 **Q. Does the Company's case include investments placed in-service during the rate**  
4 **effective period?**

5 A. Yes. The Test Period in this case matches the anticipated rate effective period, calendar  
6 year 2024. Thus, the projections of future capital additions include investments placed  
7 in-service during 2024 to allow the Company an opportunity to recover its prudently  
8 incurred costs during the rate effective period.

9 **Q. How did the Company account for plant additions occurring in the Test Period?**

10 A. The Test Period includes rate base using a 13-month average balance methodology,  
11 which effectively results in a weighted average estimate for calendar year 2024.  
12 Projects that are placed into service during the Test Period are only included in rates at  
13 their average balance, or for the months they are in-service during the Test Period. For  
14 example, a project that has a revenue requirement of \$12 million and is estimated to be  
15 placed in-service in November 2024 will only have two months, or \$2 million, included  
16 in rates using the 13-month average rate base methodology. Also, the revenue and  
17 expense items in this case are reflected as of the 12-months ending December 2024,  
18 meaning they perfectly align with the rate effective period in this case. Using a test  
19 period aligned with the rate effective period allows the Company the opportunity to  
20 recover prudently incurred capital costs which are necessary to provide safe and  
21 reliable electric service for its customers.

22 **Q. Would you like to address anything else regarding the Test Period?**

23 A. Yes. In the Company's 2020 GRC, the Commission directed the Company to follow

1 and apply the standards set forth in New Mexico Administrative Code, Part 3, Section  
2 17.1.3.12 through 17.1.3.18. These standards have been considered in the development  
3 of this case and are separately addressed later in my testimony.

#### 4 **REVENUE REQUIREMENT PREPARATION**

5 **Q. How did the Company develop the revenue requirement for the Test Period?**

6 A. Preparation of the revenue requirement began with historical accounting information;  
7 in this case, the Company used the 12-months ended June 30, 2022, as the Base Period  
8 for developing the revenue requirement. The revenue requirement components in the  
9 Base Period were analyzed to determine whether adjustments would be warranted to  
10 reflect normal operating conditions expected to occur during the Test Period. The Base  
11 Period data was adjusted to reflect known, measurable, and anticipated events and to  
12 include Commission-ordered adjustments.

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

15 A. The Company utilizes historical accounting information as the Base Period and makes  
16 discrete adjustments to determine the Test Period revenue requirement. Beginning with  
17 historical accounting data provides known operation and investment information that  
18 is readily available for audit and included in the B-Tab section of RMP Exhibit 11.2.  
19 Individual adjustments are made to the historical accounting data in order to develop  
20 Test Period results and are available for review.

21 **Q. Please summarize the process used to adjust the historical accounting information**  
22 **to reflect Test Period results of operations.**

23 A. Historical retail revenue is adjusted to reflect normal weather conditions and remove



1 items that should not be included in the revenue requirement calculation. Revenue is  
2 also adjusted for the effect of applying the rates from the current Commission-approved  
3 tariffs to the Test Period load projection. The testimony of Mr. Thomas R. Burns  
4 describes the development of the calendar year 2024 sales and load forecast that was  
5 used to project Test Period revenues for this case and to develop the results of  
6 operations included as RMP Exhibit 11.2. The testimony of Mr. Mitchell describes the  
7 calculation of base NPC for the Test Period, developed using the Aurora model.  
8 Historical operation and maintenance expenses, excluding NPC, were split into labor  
9 and non-labor components. Non-labor costs were adjusted for discrete changes  
10 required to reflect conditions expected during the Test Period. Historical labor costs  
11 were adjusted for expected wage and benefit changes through the end of the Test  
12 Period. Rate base was adjusted to capture planned additions to electric plant-in-service  
13 and known changes to other rate base items. In addition, asset retirements, removal  
14 costs, and accumulated depreciation balances were walked forward through the end of  
15 the Test Period by plant function.

16 **OTHER ADJUSTMENTS**

17 **Q. Did the Company use inflationary factors, such as those produced by IHS Global**  
18 **Insights, to project Test Period non-NPC, non-labor operations and maintenance**  
19 **(“O&M”) expenses?**

20 A. No. Consistent with the order in the Company’s 2014 GRC,<sup>2</sup> no inflationary factors  
21 were used in this case to project Test Period non-NPC, non-labor O&M expenses. The

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<sup>2</sup> *In the Matter of the Application of Rocky Mountain Power to Increase its Retail Electric Utility Service Rates in Wyoming Approximately \$36.1 Million Per Year or 5.3 Percent*, Docket No. 20000-446-ER-14, (Record No. 13816), Order at ¶174 (Dec. 30, 2014).

1 revenue requirement reflects the actual expenses incurred during the base period,  
2 adjusted for known and measurable items.

3 **Q. Has the corporate income tax rate changed since the 2020 GRC?**

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

6 **Q. Have any Excess Deferred Income Taxes (“EDIT”) been included in the revenue  
7 requirement in this case?**

8 A. There are three different classifications of EDIT, namely, protected property, non-  
9 protected property, and non-protected non-property. The regulatory liability balance  
10 and the Reverse South Georgia Method (“RSGM”) amortization of the protected  
11 property EDIT has been included in the revenue requirement of this case. The  
12 remaining non-protected property and non-protected non-property (“Non-Protected”)   
13 EDIT regulatory liability balances were ordered to be returned to customers over a  
14 three-year period beginning July 2021 and ending June 2024 through a separate tariff,  
15 Schedule 197. Accordingly, these balances have been removed from the revenue  
16 requirement of this case.

17 **Q. Please explain the transfer of the lower Klamath hydro facilities to the Klamath  
18 River Renewal Corporation (“KRRC”).**

19 A. On November 17, 2022, FERC issued a license surrender order for the Lower Klamath  
20 Project (FERC Project 14803), giving final approval for the transfer of four main-stem  
21 Klamath hydroelectric developments from PacifiCorp to a third-party dam removal  
22 entity known as the KRRC and the states of California and Oregon as co-licensees. The  
23 KRRC will carry out removal of the Lower Klamath Project set to begin in early 2024.

1           These dams are formally known as J.C. Boyle, Copco No. 1, Copco No. 2, and Iron  
2           Gate. For 2023, or until removal of the dams begin, the Company will continue to  
3           operate and receive the generation produced by each of these dams under the terms of  
4           an O&M agreement with KRRC.

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

7   A.   The Company began with actual net plant balances for the Base Period. Using actual  
8       booked depreciation for July through December 2022, the Company walked the Base  
9       Period balance from June 2022 to December 2022. Since the Lower Klamath Project  
10      assets were transferred to the KRRC in December 2022, the Company recorded an  
11      accounting entry which retired the assets from hydro plant and recorded the assets in  
12      intangible plant. The Company then walked forward the intangible plant asset from  
13      December 2022 to December 2023 using the 20 percent Klamath depreciation rate that  
14      was approved in the prior general rate case. These assets were transferred to intangible  
15      plant as the lower Klamath assets will continue to provide benefits for PacifiCorp  
16      customers until removal of the facilities begins.

17               Beginning January 2024, the Company assumes the Lower Klamath Project  
18      developments will cease operation and removal will begin by the KRRC. Another  
19      accounting entry will be required to move the ending net plant balance as of December  
20      2023 from intangible plant to a regulatory asset. In this case, the Company is requesting  
21      to recover the projected regulatory asset balance over five years beginning with the rate  
22      effective date of this case.

1 **Q. Why is PacifiCorp proposing to recover the Lower Klamath Project regulatory**  
2 **asset balance over five years?**

3 A. A five-year recovery period aligns with the 20 percent depreciation rate for post 2019,  
4 Klamath hydro assets that was approved in the 2020 GRC.

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

6 A. For Cholla Unit 4, the Commission approved recovery and amortization of the  
7 remaining plant balances, certain closure cost balances, and estimated  
8 decommissioning over an 11-year period.<sup>3</sup> Additional costs such as the safe harbor  
9 lease termination payment and severance pay have been determined since the 2020  
10 GRC and are proposed for recovery in this case. Further details outlining the  
11 ratemaking treatment of these additional items are discussed later in my testimony.

12 **Q. Would you like to address anything else related to Cholla Unit 4?**

13 A. Yes. In the Company's 2020 GRC, the Commission requested:

14 *"...RMP shall recover Cholla Unit 4 Construction Work in Progress*  
15 *("CWIP") and Materials and Supplies ("M&S") and shall document its*  
16 *efforts to sell M&S and provide that information for review and*  
17 *consideration in its next general rate case."*<sup>4</sup>

18 Due to the joint ownership arrangement with Arizona Public Service ("APS")  
19 for the assets at the Cholla plant, final determination of PacifiCorp M&S assets has not  
20 yet been finalized. The Company continues to work with APS around closure of this  
21 unit and will provide further details once they are known in a future general rate case.

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<sup>3</sup> *In the Matter of the Application of Rocky Mountain Power for Authority to Increase Rates*, Docket No. 20000-578-ER-20, (Record No. 15464), Memorandum Opinion, Findings and Order (July 15, 2021), at 37, ¶182.

<sup>4</sup> *Id.*, at 37, ¶183.

1 **INTER-JURISDICTIONAL ALLOCATIONS**

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

4 A. The Company's requested price increase is based on the 2020 Protocol allocation  
5 methodology as approved by the Commission in Docket No. 20000-572-EA-19. One  
6 notable change from the Company's 2020 GRC is related to the annual Qualifying  
7 Facilities ("QF") adjustment credit as outlined in Section 4.4.1.1 and states:

8 *The Company agrees to include: (1) a \$5 million adjustment, annually,*  
9 *to reduce NPC in Wyoming customer rates beginning January 1, 2021,*  
10 *until December 31, 2022; and (2) a \$7.175 million adjustment,*  
11 *annually, to reduce NPC in Wyoming customer rates from January 1,*  
12 *2023, until December 31, 2029. This adjustment will terminate on or*  
13 *before December 31, 2029, or upon issuance of any order by the*  
14 *Wyoming Commission that changes Wyoming's treatment of the*  
15 *Implemented Issues or the Resolved Issues from the terms of the 2020*  
16 *Protocol. This adjustment shall be made solely at the Company's*  
17 *expense and not allocated to any other States.*

18 Accordingly, the Company has reflected this change of the QF adjustment credit in the  
19 calculation of the revenue requirement in this case. This QF adjustment is also included  
20 in the annual base ECAM provided in RMP Exhibit 11.5. Details regarding the current  
21 status of the 2020 Protocol are addressed in Ms. Joelle R. Steward's testimony.

22 **NEW MEXICO MODEL**

23 **Q. Can you please explain the purpose for the Company's consideration of the New**  
24 **Mexico Model?**

25 A. As mentioned in my testimony previously, the Commission ordered in the 2020 GRC  
26 the following:<sup>5</sup>

27 *If Rocky Mountain Power chooses to use a future test period to*  
28 *determine its revenue requirement in any general rate case filing, the*

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<sup>5</sup> *Id.*, at 43, ¶2.

1                    *Company shall follow and apply the standard set forth in New Mexico*  
2                    *Administrative Code, Part 3, Sections 17.1.3.12 through 17.1.3.18*  
3                    *(NMAC 17.3.17 and 17.1.3.18)*

4                    To comply with this order, the Company has made changes to how the data supporting  
5                    the calculation of revenue requirement is displayed and modeled. The largest change  
6                    comes with the additional pages provided in RMP Exhibit 11.1, specifically pages 1.4  
7                    through 1.7. These new pages include a summary that shows a side-by-side comparison  
8                    of Wyoming-allocated Base Period and Test Period results and a variance between the  
9                    two. This variance is then further supported by additional columns which represent  
10                   each known and measurable adjustment made to the Base Period in the development  
11                   of the Test Period. Each column includes a variety of revenue requirement categories  
12                   that will illustrate on a summary level the revenue requirement components which are  
13                   impacted by each adjustment. The heading of each column includes the adjustment  
14                   name and the reference number to where additional supporting details can be found.

15                   Additional changes have been made to the Company's Jurisdictional Allocation  
16                   Model ("JAM Model") workpaper. Previously, the values used in the JAM Model  
17                   workpaper were hardcoded within the file and supported by other exhibits and  
18                   workpapers. To help parties review the adjustments, the JAM Model workpaper now  
19                   includes adjustment lead sheets linked within the model. The adjustment lead sheets  
20                   are also included in RMP Exhibit 11.2 along with additional supporting backup pages.

21                   **Q. Do you believe the Company is in compliance with the Commission's directive to**  
22                   **follow the requirements of the New Mexico Administrative Code?**

23                   A. Yes. I have listed each New Mexico Administrative Code below along with a notable  
24                   workpaper and a compliance description to aid in the Commission in its evaluation of  
25                   the Company's Base Period and Test Period results.

1 **Universal Citation: 17 NM Admin Code 17.1.3.12**

2 The rate application should include: (a) a base period, (b) an adjusted base period, (c)  
3 a future test year period and, (d) verifiable information for the linkage data to allow  
4 commission staff and intervenors to assess the validity of the information contained in  
5 the future test year period described in Sections 15, 16, 17 and 18 of this rule; (e) all  
6 filed data and all data provided in response to discovery shall specify whether the  
7 amounts provided are total, jurisdictional, or based on some other identified and  
8 described method.

9 **RMP EXHIBIT(s) and WORKPAPER(s):** RMP Exhibit 11.1, RMP Exhibit 11.2,  
10 Confidential RMP Exhibit 11.3, and the JAM Model workpaper.

11 **COMPLIANCE DESCRIPTION:** RMP Exhibit 11.1 is a summary of the Company's  
12 Wyoming-allocated results of operations for the Test Period. Notably, this exhibit has  
13 been revised to include a side-by-side comparison of the Base Period and Test Period,  
14 a variance between the two, and columns with referenced linkage data to support and  
15 justify projections used to develop the Company's future Test Period. RMP Exhibit  
16 11.2 and Confidential RMP Exhibit 11.3 are supplemental exhibits containing the  
17 additional details supporting RMP Exhibit 11.1. These details include a side-by-side  
18 comparison of the Base Period and Test Period results organized by FERC account, the  
19 Company's Uniform System of Accounts. Details supporting the known and  
20 measurable adjustments made to the Base Period to develop the Test Period, the  
21 calculation of interjurisdictional allocation factors, and an extract of the Company's  
22 Base Period accounting data are also included in RMP Exhibit 11.2. Data contained  
23 within each exhibit is supported and linked using exhibit and/or reference numbers.  
24 Furthermore, each adjustment lead sheet as listed in RMP Exhibit 11.2, Tabs 3 through  
25 8, is designated by a "Type" followed by a number of 1, 2, or 3. Number 1 represents  
26 a correcting or restating adjustment that corrects or restates the Base Period data.  
27 Number 2 represents annualizations and is used to develop an adjusted Base Period.  
28 Number 3 represents pro-forma adjustments used to arrive at a future Test Period.  
29 Labels are used to designate total-Company versus state allocated balances.

30 The JAM Model workpapers also provide similar information and have been updated  
31 to include electronic links to aid parties in evaluating all adjustments used in developing  
32 Test Period results.

33 **Universal Citation: 17 NM Admin Code 17.1.3.13**

34 The rate application shall present operating results and financial data that are prepared  
35 in the normal course of business for the three years preceding the base period.

36 **NOTABLE EXHIBIT(s):** N/A

37 **COMPLIANCE DESCRIPTION:** The Company files semi-annual (12-month  
38 periods ending June and December) Wyoming-allocated results of operations reports  
39 with the Commission each April and October that reflect operating results and financial  
40 data. This data is publicly available on the Commission's docket management system  
41 at: [WY Public Service Commission Docket Management System \(wyo.gov\)](http://wyo.gov).

1 **Universal Citation: 17 NM Admin Code 17.1.3.14**

2 The required data shall be accompanied by testimony and exhibits explaining and  
3 justifying quantities, assumptions, expectations, activity changes, etc. and verifying  
4 that the amounts used to support the future test year period are the utility's most recent  
5 available data.

6 **NOTABLE EXHIBIT(s):** RMP Exhibit 11.0 (Direct Testimony of Nicholas L.  
7 Highsmith), RMP Exhibit 11.2 and Confidential RMP Exhibit 11.3.

8 **COMPLIANCE DESCRIPTION:** My testimony (RMP Exhibit 11.0) contains an  
9 overview of each adjustment included in the development of the Test Period results.  
10 This adjustment overview includes a reference to any supporting documentation  
11 provided in accompanying exhibit and references to additional, if any, Company  
12 witnesses supporting the adjustment.

13 **Universal Citation: 17 NM Admin Code 17.1.3.15**

14 The base period, adjusted base period and future test year period, including rate base,  
15 shall be presented in conformity with the applicable Uniform System of Accounts  
16 prescribed by commission rule.

17 **NOTABLE EXHIBIT(s):** RMP Exhibit 11.2.

18 **COMPLIANCE DESCRIPTION:** RMP Exhibit 11.2, Tab 2, includes total-Company  
19 and Wyoming-allocated revenue, expense and rate base detail by FERC account and  
20 allocation factor.

21 **Universal Citation: 17 NM Admin Code 17.1.3.16**

22 In addition to the requirements of Section 15 of this rule, base period, adjusted base  
23 period, linkage data and future test year period results and expectations shall be  
24 presented as set forth in this section. If budget estimates are used, the results and  
25 expectations shall be presented by cost center and elements of cost. In addition, the  
26 base period, the adjusted base period, the linkage data and the future test year period  
27 shall be presented by cost categories in at least the following detail set forth in this  
28 section. (A) Revenues, (B) operating expenses, (C) rate base, (D) cost of capital.

29 **NOTABLE EXHIBIT(s):** RMP Exhibit 11.2.

30 **COMPLIANCE DESCRIPTION:** RMP Exhibit 11.2 contains the following  
31 information:

32 (A) Revenues – Page 3.1.2 – Revenues and kilowatt-hours are provided by customer  
33 class and custom rate schedule. Base period revenues are not weather normalized.

34 (B) Operating Expenses – Tab 2 and various other supporting pages – Operating  
35 expenses are reported by FERC account. This data is detailed on a total-Company  
36 and state-allocated basis. All adjustments made to the Base Period include  
37 references to the applicable FERC account and are allocated appropriately.



- 1 (C) Rate base – Tab 2 and Pages 8.5, 6.1, and 6.2 – Rate base is presented on a total-  
 2 Company and state-allocated basis by FERC account. The Base Period rate base is  
 3 reflected on a year-end June 2022 basis and adjusted to 13-month average  
 4 December 2024. Major plant additions including depreciation expense and  
 5 depreciation reserve are identified separately on the following pages: 8.5 – Major  
 6 Plant Additions, 6.1 – Depreciation Expense, 6.2 – Depreciation Reserve. Certain  
 7 confidential wind projects and the Gateway transmission lines have been included  
 8 on pages 8.19 and 8.20.
- 9 (D) Cost of capital – Cost of capital is supported in the testimony and exhibits of witness  
 10 Ms. Nikki L. Kobliha.

11 **Universal Citation: 17 NM Admin Code 17.1.3.17**

12 The future test year period estimates shall be fully explained and linked to the historic  
 13 base period and any linkage data. (A) For any material changes between base period  
 14 and future test year period, cost drivers shall be separately identified, explained, and  
 15 justified as well as linked to the historic base period and any linkage data. (B) All  
 16 assumptions of changes in cost/price inputs because of inflation or other factors or  
 17 changes in activity levels due to modified work practices or other reasons shall be  
 18 separately developed. (C) Staff and other parties in rate cases should be able to retrace  
 19 projections back to their historical source, or the new basis for the estimate should be  
 20 fully understandable. (D) All assumptions, escalation factors, contingency provisions  
 21 and chances in activity levels shall be quantified and properly supported.

22 **NOTABLE EXHIBIT(s) and WORKPAPER(s):** RMP Exhibit 11.1, RMP Exhibit  
 23 11.2 specifically Tabs 3 through 8, and JAM Model workpaper.

24 **COMPLIANCE DESCRIPTION:** RMP Exhibit 11.1 contains a new side-by-side  
 25 summary of Wyoming-allocated Base Period and Test Period results and a variance  
 26 between the two results. This variance is explained by columns referencing specific  
 27 page numbers within RMP Exhibit 11.2 where supporting details justifying the Base  
 28 Period balances and Test Period projections are provided. If no adjustment is made to  
 29 a specific category, the Company has determined the Base Period balance is reflective  
 30 of conditions expected to occur in the Test Period. Staff and other parties can retrace  
 31 all projections using the references within the provided exhibits. Electronic links have  
 32 been added to the JAM Model workpaper.

33 **Universal Citation: 17 NM Admin Code 17.1.3.18**

34 The future test year period may be established by utilizing adjustments, forecasts,  
 35 budgets or other reasonable methods; provided, however, that all future test year values,  
 36 whether at the Uniform System of Accounts or sub-account level or at the cost center  
 37 level, shall be fully described, justified, and supported through linkage data.

38 A. If budget estimates are used, the estimates shall still be fully supported, explained  
 39 and justified in the context of this rule, with full budget process documentation, If  
 40 the company uses a budget it shall:

- 41 (1) Substantiate how it derived its estimates, states with the base period; and

1 (2) The support provided shall allow staff and intervenors to evaluate the  
2 company's budget numbers in the future test period.

3 B. In addition, for each cost center if budget estimates are used or for each uniform  
4 system of account otherwise, future test year period expenditure estimates shall  
5 include side-by-side comparisons, with:

6 (1) A column showing actual expenditures during the base period;

7 (2) A column showing the estimated expenditures during the future test year period;

8 (3) A column showing the variance between the two; and

9 (4) A column providing an explanation (or a reference to the written testimony  
10 requirements under Subsection D of this section) for the differences between  
11 the base period data and the future test period estimates, including occurrences  
12 which took place in the linkage data.

13 C. Underlying the requirements contained in Subsection B of this section of this rule  
14 is the premise that estimated amounts frequently have origins in actual past amounts  
15 or in past experience.

16 D. In addition to the information required under Paragraph (4) of Subsection B of this  
17 section, material changes from base period to linkage data and future test year  
18 period amounts shall be fully explained in written testimony.

19 **NOTABLE EXHIBIT(s):** RMP Exhibit 11.0 (Direct Testimony of Nicholas L.  
20 Highsmith), RMP Exhibit 11.1, RMP Exhibit 11.2 specifically Tabs 3 through 8, and  
21 JAM Model workpaper.

22 **COMPLIANCE DESCRIPTION:** A summary of the Base Period and Test Period  
23 results with a variance column identifying all adjustments has been included in RMP  
24 Exhibit 11.1. References to additional details for each adjustment, including results  
25 under the FERC Uniform System of Accounts are contained within RMP Exhibit 11.2.  
26 Testimony supporting each individual adjustment that was made from the Base Period  
27 to the Test Period are provided in RMP Exhibit 11.0 (Direct Testimony of Nicholas L.  
28 Highsmith). Further details on linkage data are provided within all exhibits and  
29 workpapers, including the JAM Model workpaper.

### 30 **RESULTS OF OPERATIONS**

31 **Q. Please describe RMP Exhibit 11.2 and Confidential RMP Exhibit 11.3.**

32 A. RMP Exhibit 11.2 reflects the Wyoming results of operations report ("Report"). The  
33 historical starting point for this exhibit is the 12-months ended June 30, 2022. From  
34 there, results were projected forward to calculate the revenue requirement for the Test  
35 Period, 12-months ending December 31, 2024. The Report provides totals for revenue,  
36 expenses, depreciation, NPC, taxes, rate base, and loads in the Test Period. Rate base  
37 has been calculated in the Test Period using a 13-month average methodology. This

1 exhibit presents operating results for the Test Period in terms of both return on rate base  
2 and ROE. Confidential RMP Exhibit 11.3 includes the confidential pages that were  
3 redacted within RMP Exhibit 11.2.

4 **Q. Please describe how RMP Exhibit 11.2 is organized.**

5 A. This exhibit is organized into sections marked with tabs. Tab 1 (Summary) contains the  
6 Wyoming-allocated results according to the 2020 Protocol. Page 1.1 summarizes the  
7 revenue requirement calculation based on Wyoming's results of operations for the Test  
8 Period. The Total Adjusted Results column is carried forward from the results of  
9 operations summary, Page 2.1, and shows an ROE for Wyoming of 1.32 percent. The  
10 Price Change (column 2 of Tab 1, Page 1.1) shows that an increase of \$140.2 million  
11 in revenue is required to increase the ROE to 10.30 percent as supported by  
12 Ms. Bulkley. Column 3 reflects Wyoming's adjusted revenue requirement of \$789.3  
13 million with the \$140.2 million price increase included. Page 1.2 details the calculation  
14 of the net operating income percentage. Page 1.3 supports the calculation of additional  
15 revenue related uncollectible expense, franchise tax and income taxes associated with  
16 the price change. Page 1.4 contains a summary of adjustments made to the actual results  
17 to arrive at the normalized results of operations for the Test Period.

18 Tab 2 includes details regarding total-Company and Wyoming-allocated results  
19 based on the 2020 Protocol. Page 2.0 shows the tax rate assumptions used, and capital  
20 structure and embedded cost percentages used in the development of the weighted costs  
21 of capital percentage. Pages 2.1 through 2.33 contain total-Company and Wyoming-  
22 allocated revenue, expense and rate base detail by FERC account and allocation factor.  
23 Actual results of operations are provided side-by-side with the normalized Test Period

1 results, on both a total-Company and Wyoming-allocated basis. Supporting  
2 documentation for the data in Tab 2, along with the normalizing adjustments required  
3 to reflect on-going costs of the Company, is provided under Tabs 3 through 8. These  
4 adjustments are described later in my testimony. Tab 9 contains the calculation of the  
5 2020 Protocol allocation factors and the development of peak demand and energy  
6 loads.

7 **Tab 3 - Revenue Adjustments**

8 **Q. Please describe the information contained in Tab 3: Revenue Adjustments.**

9 A. Tab 3 begins with the Revenue Adjustment Index, which is a list of adjustments used  
10 to project retail revenue for the Test Period. The numerical summary (Page 3.0.2)  
11 identifies each adjustment made to actual revenue and that adjustment's impact on the  
12 case. Each column has a numerical reference to a corresponding page in RMP Exhibit  
13 11.2, which contains a summary showing the affected FERC account(s), allocation  
14 factor, dollar amount, and a description of the adjustment.

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

16 A. **Pro Forma Revenue (Page 3.1)** - This adjustment begins with June 30, 2022, general  
17 business revenues and adjusts to the Test Period pro forma level based on Commission  
18 authorized tariffs applied to forecasted loads.

19 **REC Revenue and SO<sub>2</sub> Emission Allowances (Page 3.2)** - Consistent with the  
20 stipulations approved by the Commission in the prior general rate cases, Wyoming's  
21 allocated share of revenue from sales of emission allowances after December 2010 are  
22 passed back to customers through the renewable energy credit ("REC") and sulfur  
23 dioxide ("SO<sub>2</sub>") Revenue Adjustment Mechanism ("RRA") in rate Schedule 93. This

1 adjustment removes all sales of emission allowances booked during the year ended  
2 June 2022 to set base rates.

3 Wyoming's share of the REC revenue is included as part of Wyoming's RRA  
4 mechanism, which is adjusted annually to credit customers for projected REC sales and  
5 to true up any differences between previous projections and actual REC sales.  
6 Wyoming's allocated share of REC revenue is determined according to the 2020  
7 Protocol, including a reallocation of revenue initially allocated system-wide to reflect  
8 compliance with state renewable portfolio standards. This adjustment removes actual  
9 REC revenue booked during the 12-months ended June 2022 to set base rates and REC  
10 deferrals from the Base Period because they are not ongoing and relate to prior periods.

11 **Wheeling Revenue (Page 3.3)** - This adjustment reflects the level of wheeling revenue  
12 for the Test Period by adjusting the actual revenue for normalizing, annualizing, and  
13 pro forma changes.

14 **Fly Ash Sales Revenue (Page 3.4)** - The Company is forecasting the conversion of  
15 Jim Bridger Units 1 and 2 to natural gas therefore reducing the forecasted level of fly  
16 ash sales revenues from the Jim Bridger generating plant. This adjustment walks  
17 forward the level of fly ash sales revenue from the Jim Bridger generating plant to the  
18 Test Period.

19 **Tab 4 - Operation and Maintenance Adjustments**

20 **Q. Please describe the information contained in Tab 4: O&M Adjustments.**

21 A. Tab 4 includes the Operation and Maintenance Expense Adjustment Index followed by  
22 a numerical summary and the specific adjustments. The numerical summary (Page  
23 4.0.2) identifies each adjustment made to actual expenses and that adjustment's impact

1 on the case. Each column has a numerical reference to a corresponding page in RMP  
2 Exhibit 11.2, which contains a summary showing the affected FERC account(s),  
3 allocation factor, dollar amount, and a description of the adjustment.

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

5 A. **Miscellaneous General Expense and Revenue (Page 4.1)** - This adjustment removes  
6 from Base Period results certain miscellaneous expenses that should have been charged  
7 below-the-line to non-regulated accounts. It also reallocates gains and losses on  
8 property sales to reflect the appropriate allocation. Lastly, this adjustment adds the  
9 credit facilities and associated commitment fees which are a requirement for the  
10 Company to have access to short-term borrowing.

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

15 Collective bargaining agreements are used to escalate union wages where  
16 increases are specified, and other wage increases for non-union and exempt employees  
17 are based on the Company's targets. Incentive compensation for non-union employees  
18 is included in Test Period results using a three-year historical average, calculated by  
19 multiplying the pro forma wages in this case by the three-year historical average of the  
20 actual payment rate. Bonus and award payments are included using a three-year  
21 average of actual amounts paid. Pension expenses and other employee benefit costs are  
22 adjusted to the planned expense levels for the Test Period, based on actuarial reports,  
23 where available, or by escalating actual costs.

1           Page 4.2.1 of the Report provides further description of the procedure used to  
2 compute Test Period labor costs. Page 4.2.2 contains a numerical summary of actual  
3 labor costs in the Base Period and summarizes the adjustments made to project costs  
4 through the Test Period. This summary is followed by detailed worksheets on pages  
5 4.2.3 through 4.2.11.

6           **Remove Non-Recurring Entries (Page 4.3)** - Two accounting entries were made to  
7 operations and maintenance accounts during the Base Period that are non-recurring in  
8 nature. These transactions are removed to normalize Test Period results. Details on the  
9 specific item in the adjustment can be found on Page 4.3.1.

10           **Insurance Expense (Page 4.4)** - This adjustment normalizes injury and damages  
11 expenses related to third-party liability to reflect a three-year historical average of  
12 actual cash paid on claims net of insurance receivables. In the Company's 2020 GRC,  
13 injuries and damages were reflected in the revenue requirement on an accounting  
14 accrual basis based on assumed payments to be made. To better reflect the conditions  
15 of actual payments, the Company is now requesting to use actual cash paid as opposed  
16 to accounting accruals.

17           Insurance expense for damage to Company transmission, distribution, and non-  
18 transmission and distribution property is currently accrued to a reserve account. This  
19 treatment for property damage expense was approved by the Commission in the 2011  
20 GRC, Docket No. 20000-405-ER-11, and has been utilized in all subsequent Company  
21 rate case filings. The balance of the reserve account as of June 2022 was \$0.93 million.  
22 This adjustment proposes to update the property damage accrual to a three-year average  
23 of actual losses.

1           This adjustment also addresses the premiums related to general liability and  
2 property insurance, which were renewed with effective dates in August 2022.

3           **Generation Overhaul Expense (Page 4.5)** - This adjustment normalizes generation  
4 overhaul expense in the 12-months ended June 2022 using a four-year historical  
5 average methodology. Annual expense is restated to June 2022 dollars prior to  
6 averaging. A four-year average is consistent with the normalized outages assumed in  
7 the Aurora model to compute Test Period NPC.

8           The use of a four-year historical average to set overhaul costs in customer rates  
9 was approved by the Commission in the 2008 GRC, Docket No. 20000-333-ER-08, as  
10 was the use of a four-year average of projected expenses for the Company's new gas  
11 plants. The use of a four-year average methodology has since been utilized in all  
12 subsequent Company rate case filings.

13           **Uncollectible Accounts (Page 4.6)** - This adjustment normalizes uncollectible  
14 accounts expense based on a three-year average of the Company's uncollectible rate  
15 (Wyoming uncollectible accounts expense in FERC account 904 divided by Wyoming  
16 general business revenues). The uncollectible rate was calculated for each of the 12-  
17 month periods ended June 2020, June 2021, and June 2022. These uncollectible rates  
18 were then averaged, and the average rate was applied to the normalized Wyoming  
19 general business revenues in this case to arrive at the Test Period level of uncollectible  
20 expense. The Commission approved the Company's use of this treatment in rebuttal  
21 testimony in the 2010 GRC, Docket No. 20000-384-ER-10, and it has been used in all  
22 subsequent cases.



1       **Pension-Related Non-Service Expense (Page 4.7)** - This adjustment reflects in the  
2       Test Period pension and post-retirement related non-service expenses at anticipated  
3       2024 levels. These expenses have historically been included in the Company’s results  
4       of operations reports in the Wage and Employee Benefits adjustments. However,  
5       because these expenses are no longer eligible for capitalization under generally  
6       accepted accounting principles and are therefore not included in the Company’s  
7       capitalization calculations, they are now accounted for in this new adjustment. All other  
8       pension-related service expenses will continue to be included in the Wage and  
9       Employee Benefit adjustment, Page 4.2.

10               Amortization of actual and forecasted pension settlement losses are also  
11       included in this adjustment. In the 2020 GRC, the Company included the test year level  
12       of expense associated with the forecasted pension settlement. This ratemaking  
13       treatment was ultimately denied but the Commission adopted the Wyoming Industrial  
14       Energy Consumers (“WIEC”) proposed treatment of recovering forecasted pension  
15       settlement losses over the average remaining life of the plan participants, or 20 years.  
16       The Company has since implemented the amortization of pension settlement losses and  
17       requests both actual and forecasted pension settlement losses be recovered over a  
18       similar period. No pension settlement losses are currently projected for the Test Period  
19       of this case.

20       **Incremental O&M Adjustment (Page 4.8)** - This adjustment reflects in the Test  
21       Period O&M expense for the Fall Creek fish hatchery in which PacifiCorp has an  
22       obligation to fund for eight years after dam removal pursuant to the Klamath settlement.

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

2 **Q. Please describe the information contained in Tab 5: Net Power Cost Adjustments.**

3 A. The Net Power Cost Adjustment Index on Page 5.0.1 is a numerical summary of  
4 adjustments made to NPC related items. The numerical summary (Page 5.0.2) identifies  
5 each adjustment made to actual expenses and that adjustment's impact on overall  
6 revenue requirement. Each column has a numerical reference to a corresponding page  
7 in RMP Exhibit 11.2, which contains a summary showing the affected FERC  
8 account(s), allocation factor, dollar amount, and a description of the adjustment.

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

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

14 **Energy Imbalance Market ("EIM") Benefits (Page 5.2)** - This adjustment  
15 reallocates EIM benefits from System Generation allocation to System Energy  
16 allocation as ordered by the Commission in the 2020 GRC. The amounts included in  
17 this adjustment are consistent with the amount included in the NPC Study, Page 5.1.

18 **WRAP Fees (Page 5.3)** - The Western Resource Adequacy Program ("WRAP") is the  
19 new regional resource adequacy initiation that is being implemented by many utilities  
20 and power producers across the west to ensure that the region is better able to plan for  
21 our regional resource adequacy needs. This adjustment annualizes the WRAP fee to  
22 reflect expected levels for the Test Period.

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

2 **Q. Please describe the information contained in Tab 6: Depreciation and**  
3 **Amortization Adjustments.**

4 A. Tab 6 includes the Depreciation and Amortization Adjustment Index followed by a  
5 numerical summary and the specific adjustments. The summary on Page 6.0.1 is an  
6 index of adjustments to depreciation and amortization expense and reserve. The  
7 numerical summary (Page 6.0.2) identifies each adjustment made to actual results and  
8 that adjustment's impact on the case. Each column has a numerical reference to a  
9 corresponding page in RMP Exhibit 11.2, which contains a summary showing the  
10 affected FERC account(s), allocation factor, dollar amount, and a description of the  
11 adjustment.

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

13 A. **Depreciation and Amortization Expense (Page 6.1)** - The depreciation and  
14 amortization expense for the Test Period is calculated by applying functional composite  
15 depreciation and amortization rates to projected plant balances by month. Depreciation  
16 related to pro forma capital additions is computed from the date the depreciable asset  
17 is placed into service. Composite depreciation rates used to calculate Test Period  
18 depreciation expense were developed using the approved rates from the 2018  
19 Depreciation Study.<sup>6</sup> Depreciation expense also includes the accrual for hydro  
20 decommissioning. Details are provided on Pages 6.1.3 through 6.1.19.

21 **Depreciation and Amortization Reserve (Page 6.2)** - Accumulated depreciation and  
22 amortization balances for the Test Period are calculated by walking the June 2022

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<sup>6</sup> *In the Matter of the Rocky Mountain Power's Application for an Order Authorizing a Change in Depreciation Rates Applicable to Electric Property*, Docket No. 20000-539-EA-18 (Record No. 15095).

1 actual reserve balances forward using the pro forma depreciation and amortization  
2 expense, plant retirements, and removal costs as calculated in the Depreciation and  
3 Amortization Expense Adjustment, No. 6.1 and the Pro Forma Plant Additions  
4 Adjustment, No. 8.5. Accruals and planned spending for hydro decommissioning are  
5 also included in the adjusted depreciation reserve balance. The reserve balances are  
6 calculated on a monthly basis through the Test Period, as detailed on Pages 6.2.2 to  
7 6.2.14. Consistent with electric plant-in-service, the accumulated depreciation and  
8 amortization reserve balance included in Test Period rate base is stated on a 13-month  
9 average basis.

10 **Depreciation Allocation Correction (Page 6.3)** – The stipulation in the Company’s  
11 2010 GRC, Docket No. 20000-405-ER-11, established a regulatory asset to track and  
12 defer any aggregate net increase in allocated depreciation expense in dockets in  
13 Wyoming, Utah, and Idaho, for depreciation rates that became effective January 1,  
14 2014. The deferred amount and the associated amortization are reflected in historical  
15 data on a system-allocated basis but should be situs-assigned to Wyoming and Utah.  
16 This adjustment corrects the allocation of this historical data.

17 **Other Decommissioning Costs (Page 6.4)** - Pursuant to the 2020 Protocol, the  
18 Company hired a third-party engineering firm to complete a decommissioning study at  
19 the Hunter, Huntington, Dave Johnson, Jim Bridger, Naughton, Wyodak, Colstrip, and  
20 Hayden generating plants. These decommissioning costs include plant demolition, ash  
21 pile and ash pond abatement and closure, asbestos and other hazardous materials  
22 abatement and remediation, and final site cleanup and restoration as applicable to each  
23 plant. The Company included the difference between the new decommissioning

1 estimates and those included in the 2018 Deprecation Study as incremental costs,  
2 spread evenly over the remaining life of the last retired unit, in the 2020 GRC. This  
3 treatment was approved by the Commission in Docket No. 20000-609-EA-22. This  
4 adjustment continues to include these costs in base rates which will be deferred to a  
5 regulatory liability account and reduced for actual decommissioning costs once known.

6 **Tab 7 - Tax Adjustments**

7 **Q. Please describe the information contained in Tab 7: Tax Adjustments.**

8 A. Tab 7 includes the Tax Adjustment Index (Page 7.0.1) followed by a numerical  
9 summary and the specific adjustments. The numerical summary (Page 7.0.2) identifies  
10 each adjustment made to the various tax components and that adjustment's impact on  
11 the case. Each column has a numerical reference to a corresponding page in RMP  
12 Exhibit 11.2), which contains a lead sheet showing the affected FERC account(s),  
13 allocation factor, dollar amount, and a description of the adjustment.

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

15 A. **Interest True-Up (Page 7.1)** - This adjustment details the changes to interest expense  
16 required to synchronize the Test Period expense with rate base. This is done by  
17 multiplying the normalized net rate base by the Company's weighted cost of debt in  
18 this case.

19 **Property Tax Expense (Page 7.2)** - Property tax expense for the Test Period is  
20 computed by adjusting actual property tax expense for known or anticipated changes  
21 in assessment levels through the Test Period. The property tax expense in this case was  
22 estimated using methods like those employed by the Company in previous rate cases.  
23 These methods give necessary consideration to the effect that changes in the level of

1 operating property and net operating income may have on state-by-state assessed  
2 values. Confidential RMP Exhibit 11.4 provides a comprehensive description of the  
3 Company's property tax estimation procedures along with a detailed calculation of Test  
4 Period property taxes.

5 **EDIT Balances (Page 7.3)** - This adjustment removes from rate base the Excess  
6 Deferred Income Tax balances that are being returned to customers via a separate tariff.  
7 This adjustment also includes a pro forma forecast for the protected EDIT balances and  
8 related EDIT amortization using the RSGM for the Test Period.

9 **Wyoming Wind Generation Tax (Page 7.4)** - This adjustment normalizes the  
10 Wyoming Wind Generation Tax, which became effective January 1, 2012, into Test  
11 Period results. The Wyoming Wind Generation Tax is an excise tax levied upon  
12 production of electricity from wind resources in the state of Wyoming. The tax is levied  
13 on the production of any electricity produced from wind resources for sale or trade on  
14 or after January 1, 2012, and is to be paid by the entity producing the electricity. New  
15 wind facilities are exempt from the tax for three years following the date the facility  
16 first produces electricity for sale. The tax is one dollar for each megawatt-hour of  
17 electricity produced from wind resources at the point of interconnection with an electric  
18 transmission line.

19 **Pro Forma Tax Data (Page 7.5)** - This adjustment normalizes the Base Period  
20 Schedule M items, deferred tax expense and related accumulated deferred income tax  
21 ("ADIT") balances to an estimated level of expense for the Test Period. ADIT balances  
22 are adjusted in the test period using a 13-month average consistent with other rate base  
23 items. This adjustment also reflects a revised production tax credit ("PTC") based on

1 the qualifying production as modeled for the Test Period in the NPC study. The PTC  
2 is available to the Company from placing renewable generating plants in-service. The  
3 tax credit is based on the kilowatt-hours generated by the plants, and the credit can be  
4 taken for the first 10 years of generation from qualifying property. The amount of PTCs  
5 in this adjustment will be used as the base level PTCs for the ECAM which is also  
6 illustrated in RMP Exhibit 11.5. Additional line-item details for this adjustment are  
7 included in the Company's electronic work papers.

8 **Power Tax Adjustment (Page 7.6)** - This adjustment normalizes Power Tax Schedule  
9 M items, deferred tax expense, and ADIT balances to an estimated level for the Test  
10 Period. ADIT balances are adjusted in the Test Period using a 13-month average  
11 consistent with other rate base items, namely pro forma capital additions. The  
12 allocation of property related deferred income tax balances are also updated consistent  
13 with the Company's model using the Power Tax fixed asset software system.  
14 Additional line-item details are included in the tax model provided with the Company's  
15 electronic work papers.

#### 16 **Tab 8 - Rate Base Adjustments**

17 **Q. Please describe the information contained in Tab 8: Rate Base Adjustments.**

18 A. Tab 8 includes the Rate Base Adjustment Index followed by a numerical summary and  
19 the specific adjustments. The summary begins on Page 8.0.1 with an index of  
20 adjustments made to electric plant-in-service and other rate base components. The  
21 numerical summary (Pages 8.0.2 to 8.0.3) identifies each adjustment made to rate base  
22 and that adjustment's impact on the case. Each column has a numerical reference to a  
23 corresponding page in RMP Exhibit 11.2, which contains a summary showing the

1 affected FERC account(s), allocation factor, dollar amount, and a description of the  
2 adjustment.

3 **Q. Please describe each of the adjustments to the Base Period rate base balances.**

4 A. **Cash Working Capital (Page 8.1)** - This adjustment supports the calculation of cash  
5 working capital based on the normalized results of operations for the Test Period. Cash  
6 working capital is calculated by multiplying jurisdictional net lag days by the average  
7 daily cost of service. Net lag days in this case are based on the Company's most recent  
8 lead lag study. Based on the results of the lead lag study the Company experiences 0.89  
9 net lag days in Wyoming and requires a cash working capital balance of \$1.3 million  
10 in rate base.

11 **Trapper Mine Rate Base (Page 8.2)** - The Company owns a 29.14 percent share of  
12 the Trapper Mine, which provides coal to the Craig generating plant. This investment  
13 is accounted for on the Company's books in account 123.1, investment in subsidiary  
14 company, which is not included as a rate base account. The normalized coal cost from  
15 Trapper Mine in NPC includes O&M but does not include a return on investment. This  
16 adjustment adds the Company's portion of the Trapper Mine net plant investment to  
17 rate base in order for the Company to earn a return on its investment consistent with  
18 prior Wyoming cases. The adjustment also walks forward the reclamation liability for  
19 the Trapper Mine to Test Period levels.

20 **Bridger Mine Rate Base (Page 8.3)** - The Company owns a two-thirds interest in the  
21 Bridger Coal Company, which supplies coal to the Jim Bridger generating plant. The  
22 Company's investment in Bridger Coal Company is recorded on the books of Pacific  
23 Minerals, Inc. Because of this ownership arrangement, the coal mine investment is not



1 included in electric plant in service. This adjustment is necessary to properly reflect the  
2 Bridger Coal Company investment in rate base for the Company to earn a return on its  
3 investment. The normalized coal costs for Bridger Coal Company in NPC include the  
4 O&M costs of the mine but provide no return on investment. This adjustment adds the  
5 Company's portion of the pro forma December 31, 2024, net plant balance to rate base.

6 **Customer Advances for Construction (Page 8.4)** - Refundable customer advances  
7 for construction are booked to FERC account 252. Base Period balances do not reflect  
8 the proper allocation because amounts were recorded to a corporate cost center location  
9 rather than state specific locations in the Company's accounting system. This  
10 adjustment corrects the allocation of customer advances.

11 **Pro Forma Plant Additions (Page 8.5)** - To reasonably represent the cost of system  
12 infrastructure required to serve our customers, the Company has identified capital  
13 projects that will be used and useful by the end of the Test Period. Capital additions by  
14 functional category are summarized on separate sheets, indicating the in-service date  
15 and amount by project. Plant additions are included on a 13-month average basis in the  
16 Test Period. Descriptions of large individual projects with total in-service amounts over  
17 \$10 million on a total-Company basis are included on pages 8.5.37 through 8.5.45.

18 Plant retirements and plant removal were applied to pro forma plant balances  
19 to reflect ongoing asset retirements and removals through the Test Period. Retirement  
20 and removal levels were calculated using a normalized five-year average methodology.  
21 This adjustment incorporates these retirements and removals into Test Period electric  
22 plant-in-service balances. As described earlier in my testimony, a corresponding entry  
23 to accumulated depreciation and amortization is included in the calculation of Test

1 Period reserve balances in the Depreciation and Amortization Reserve Adjustment  
2 (Page 6.2).

3 Not included in this adjustment are certain confidential wind and the Gateway  
4 transmission project. Details surrounding these projects are included within New Wind  
5 Generation Capital Additions, Page 8.19 and Gateway Transmission Capital Addition,  
6 Page 8.20.

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

13 **Plant Held for Future Use (Page 8.7)** - This adjustment removes certain Plant Held  
14 for Future Use (“PHFU”) assets from FERC account 105. In the rebuttal testimony of  
15 Steven R. McDougal in the 2011 GRC, the Company agreed to remove the Twelve  
16 Mile, Wild Horse, Aeolus, Anticline, and Populus properties from PHFU.<sup>7</sup> All these  
17 assets have since been placed in-service with only the Populus substation property  
18 remaining. As such, this adjustment removes this sole asset from inclusion in rate base.

19 In the Company’s 2020 GRC, the Commission requested the Company project  
20 detailed inventory of all PHFU assets included in Wyoming’s rate base and an

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<sup>7</sup> *In the Matter of the Application of Rocky Mountain Power for Approval of a General Rate Increase in its Retail Electric Utility Service Rates In Wyoming*, Docket No. 20000-405-ER-11 (Record No. 13034) Rebuttal Testimony of Steven McDougal at 12-13 (May 25, 2012).

1 identification of the project in which the asset is associated with. This information has  
2 been provided as a backup page supporting this adjustment, specifically Page 8.7.2.

3 **Regulatory Asset and Liability Amortization (Page 8.8)** - This adjustment  
4 incorporates known and measurable changes to regulatory assets from the Base Period  
5 to the Test Period. Impacted regulatory assets and liabilities include the electric plant  
6 acquisition adjustment and the amortization of the test energy regulatory asset  
7 established as part of the 2020 GRC.

8 **Coal Stripping EITF 04-6 (Page 8.9)** - This adjustment aligns the costs of coal  
9 stripping with the extraction of uncovered coal consistent with the stipulation approved  
10 by the Commission in the 2009 GRC.<sup>8</sup> Stripping costs are deferred as a regulatory asset  
11 serving much like a fuel inventory account and expensed as the coal is extracted from  
12 the mine and delivered to the Company for use at its plants. This adjustment walks the  
13 regulatory asset balance through the Test Period, and the related impact to fuel expense  
14 is accounted for in the NPC Study Adjustment, Page 5.1.

15 **Klamath Asset Transfer (Page 8.10)** - This adjustment reflects the ratemaking  
16 treatment for lower Klamath as described earlier in my testimony. Specifically, this  
17 adjustment seeks to recover the remaining plant balance over five years associated with  
18 the lower Klamath dams that were transferred to the KRRC in December 2022. This  
19 adjustment also removes from expense all associated O&M expense in the Base Period.

20 **Carbon Plant (Page 8.11)** - As described in the Company's application in Docket No.  
21 20000-414-EA-12, the Carbon plant (a coal-fired generation facility located in Carbon

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<sup>8</sup> *In the Matter of the Application of Rocky Mountain Power for Approval of a General Rate Increase in its Retail Electric Utility Service Rates In Wyoming*, Docket No. 20000-352-ER-09 (Record No. 12310) Order at ¶164 (July 29, 2010).

1 County, Utah) was retired in early 2015 to comply with environmental and air quality  
2 regulations. The Company received approval to transfer the net book value of the  
3 Carbon plant to a regulatory asset once the facility was retired, and to amortize the  
4 regulatory asset through 2020, the remaining depreciable life of the facility. The final  
5 remaining obsolete materials and supplies inventory remained on the Company's  
6 accounting books and was approved to recover over three years in the 2020 GRC. This  
7 adjustment walks forward the obsolete materials and supplies regulatory asset and  
8 associated amortization expense from the Base Period to the Test Period.

9 **Prepaid Pension (Page 8.12)** - This adjustment walks forward the Company's net  
10 prepaid asset associated with its pension and other postretirement welfare plans, net of  
11 associated accumulated deferred income taxes through the end of the Test Period.  
12 Adding this balance to rate base compensates the Company for costs incurred to finance  
13 contributions to its pension and other postretirement welfare plans, which on a net  
14 basis, have exceeded net periodic benefit cost recognized under Generally Accepted  
15 Accounting Principles ("GAAP") Accounting Standards Codification 715 (formerly  
16 FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture  
17 the costs to finance contributions that may be required in excess of GAAP expense  
18 based on the pension plan's funding requirements. Funding requirements differ from  
19 GAAP expense as such requirements are set forth by the Employee Retirement Income  
20 Security Act, including the provisions of the Pension Protection Act of 2006. Inclusion  
21 of the prepaid asset in rate base was approved by the Commission in the 2014 GRC,  
22 Docket No. 20000-446-ER-14.

1       **Deer Creek Mine Closure (Page 8.13)** - As described in the Company's application  
2       in Docket No. 20000-464-EA-14, the Deer Creek mine (a coal mine located in Emery  
3       County, Utah) was closed at the end of 2014. The Company requested approval to  
4       transfer the remaining net book value, closure costs, loss on the sale of the preparation  
5       plant, and other related closure items to a regulatory asset and to amortize the regulatory  
6       asset over four years beginning January 1, 2016. This adjustment removes from the  
7       Base Period all remaining balances associated with Deer Creek mine as these balances  
8       have been fully recovered from Wyoming.

9       **Customer Service Deposits (Page 8.14)** - This adjustment adds the Wyoming  
10       customer service deposits into rate base with an offset to interest expense as ordered by  
11       the Commission in the 2020 GRC.

12       **Retired Repowered Wind Plant Asset (Page 8.15)** - In the Company's 2020 GRC,  
13       the Company was ordered to adopt the adjustment proposed by the WIEC which  
14       lowered the remaining plant balances for certain retired repowered wind assets. This  
15       adjustment incorporates this treatment into Test Period results.

16       **2018 Depreciation Study Deferral (Page 8.16)** – A notable driver in the Company's  
17       filed 2020 GRC included incorporation of the 2018 Depreciation Study rates. The 2020  
18       GRC was re-noticed and resulted in a delay to the rate effective date from January 1,  
19       2021, to July 1, 2021. This six-month delay in implementing new depreciation rates  
20       resulted in a deferral of approximately \$10.9 million in depreciation expense. A  
21       deferral application for this expense was filed under Docket No. 20000-590-EA-20.  
22       The Commission approved the Company's deferral application to record and defer

1 these costs to a regulatory asset for future consideration of rate recovery. The Company  
2 is seeking in this adjustment to recover this amount over a three-year period.

3 **Cholla Unit 4 Retirement (Page 8.17)** - Cholla Unit 4 (a coal-fired generation facility  
4 located in Joseph City, Arizona) ceased operations December 31, 2020. The Company  
5 requested recovery of the remaining plant balance, closure costs, and estimated  
6 decommissioning costs in the 2020 GRC. The Commission approved recovery of these  
7 balances over an 11-year period. This adjustment walks forward the regulatory asset  
8 and regulatory liability balances associated with this recovery to the Test Period.

9 The Company has since finalized the safe harbor lease termination payment and  
10 has estimated final non-union severance pay. The Company is now seeking recovery  
11 of these additional closure cost items in this case over the remaining life of the other  
12 Cholla related regulatory asset balances, or approximately eight and a half years.

13 **Labor Day Wildfire Restoration (Page 8.18)** - This adjustment removes from rate  
14 base capital additions placed in-service as part of Labor Day Wildfire restoration  
15 efforts. This adjustment also removes the associated depreciation reserves from the  
16 Base Period. The Company may seek recovery of these projects in a future proceeding.

17 **New Wind Generation Capital Additions Confidential (Page 8.19)** - This  
18 adjustment adds to the Test Period the 13-month average capital additions balance  
19 associated with certain confidential wind capital projects. These confidential capital  
20 projects include Rock Creek wind project and Rock River wind repowering project.  
21 This adjustment also adds into the Test Period the associated depreciation expense and  
22 depreciation reserve. O&M has also been included in this adjustment for the previously  
23 mentioned wind projects and the Foote Creek II-IV repowering wind project. Further

1 details supporting these projects are included in the testimony of witnesses Mr. Rick T.  
2 Link, Mr. Thomas R. Burns, Mr. Timothy J. Hemstreet, and Mr. Ryan D. McGraw.

3 **Gateway Transmission Capital Additions (Page 8.20)** – This adjustment adds to the  
4 Test Period the 13-month average capital addition balances associated with the  
5 Gateway South and Gateway South and Gateway West Segment D.1 projects. This  
6 adjustment also adds into the Test Period the associated depreciation expense and  
7 depreciation reserve. Further details supporting these projects are included in the  
8 testimony of witnesses Mr. Link and Mr. Rick A. Vail.

9 **Tab 9 – Allocation Factors**

10 **Q. Please describe the information contained behind Tab 9 - Allocation Factors.**

11 A. Tab 9 - Allocation Factors summarizes the derivation of the inter-jurisdictional  
12 allocation factors using the 2020 Protocol. A summary of the 2020 Protocol Embedded  
13 Cost Differential adjustments including the Wyoming QF adjustment is also included  
14 under this tab.

15 **B-Tabs – B1 to B20**

16 **Q. Please describe the information contained behind Tabs B1 to B20.**

17 A. Tabs B1 through B20 contain the historical results for the Base Period and are  
18 organized by major FERC function. The data contained in this section of the Report  
19 matches the unadjusted data found under Tab 2 – Results of Operations.

1 **CONCLUSION**

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

4 A. Yes. The revenue requirement requested in this proceeding is just, reasonable, and in  
5 the public interest. The Test Period results developed as described in my testimony are  
6 a reasonable projection of costs the Company expects to incur during the Test Period  
7 to provide electric service to customers in Wyoming. The Test Period aligns with the  
8 rate effective period, which will provide the Company a fair opportunity to earn its  
9 authorized rate of return. I respectfully recommend that the Commission approve the  
10 revenue requirement as proposed in this testimony.

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

12 A. Yes.



**BEFORE THE PUBLIC SERVICE COMMISSION OF WYOMING**

IN THE MATTER OF THE ) APPLICATION OF ROCKY ) MOUNTAIN POWER FOR ) AUTHORITY TO INCREASE ITS ) RETAIL ELECTRIC SERVICE RATES ) AND TO REVISE THE ENERGY COST ) ADJUSTMENT MECHANISM )	) DOCKET NO. 20000-__-ER-23 (RECORD NO. ____) )
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**AFFIDAVIT, OATH AND VERIFICATION**

Nicholas L. Highsmith (Affiant) being of lawful age and being first duly sworn, hereby deposes and says that:

Affiant is the Revenue Requirement Manager for PacifiCorp, which is a party in this matter.

Affiant prepared and caused to be filed the foregoing testimony. Affiant has, by all necessary action, been duly authorized to file this testimony and make this Oath and Verification.

Affiant hereby verifies that, based on Affiant’s knowledge, all statements and information contained within the testimony and all of its associated attachments are true and complete and constitute the recommendations of the Affiant in his official capacity as Revenue Requirement Manager.

Further Affiant Sayeth Not.

Dated this 23 day of FEBRUARY, 2023

  
 \_\_\_\_\_  
 Nicholas L. Highsmith  
 Revenue Requirement Manager

STATE OF Utah )  
 ) SS:  
 COUNTY OF Salt Lake )

The foregoing was acknowledged before me by Nicholas L. Highsmith on this 23 day of February, 2023. Witness my hand and official seal.

  
 \_\_\_\_\_  
 Notary Public

My Commission Expires:  
Feb 21, 2026



Rocky Mountain Power  
Exhibit 11.1  
Docket No. 20000-\_\_\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Nicholas L. Highsmith  
Summary of Wyoming-Allocated Results of Operations

March 2023

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

(1) Test Period 2020 Protocol Revenue Requirement	789,347,566	Page 1.1
(2) Normalized General Business Revenues	649,176,423	Page 1.1
(3) 2020 Protocol Price Change	<u>140,171,142</u>	Page 1.1

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	649,176,423	140,171,142	789,347,566
3 Interdepartmental	-		
4 Special Sales	63,151,762		
5 Other Operating Revenues	32,850,151		
6 Total Operating Revenues	<u>745,178,336</u>		
7			
8 Operating Expenses:			
9 Steam Production	140,783,638		
10 Nuclear Production	-		
11 Hydro Production	5,891,656		
12 Other Power Supply	307,726,569		
13 Transmission	33,419,210		
14 Distribution	19,532,889		
15 Customer Accounting	6,249,519	303,335	6,552,854
16 Customer Service & Info	1,629,437		
17 Sales	293		
18 Administrative & General	23,661,629		
19			
20 Total O&M Expenses	538,894,841		
21			
22 Depreciation	136,783,038		
23 Amortization	22,274,037		
24 Taxes Other Than Income	27,437,717	881,676	28,319,393
25 Income Taxes - Federal	(46,637,536)	27,861,994	(18,775,542)
26 Income Taxes - State	(3,993,775)	6,309,970	2,316,195
27 Income Taxes - Def Net	2,089,240		
28 Investment Tax Credit Adj.	(17,430)		
29 Misc Revenue & Expense	(70,707)		
30			
31 Total Operating Expenses:	676,759,426	35,356,975	712,116,401
32			
33 Operating Rev For Return:	<u>68,418,910</u>	<u>104,814,167</u>	<u>173,233,077</u>
34			
35 Rate Base:			
36 Electric Plant In Service	4,439,903,602		
37 Plant Held for Future Use	253,683		
38 Misc Deferred Debits	124,537,434		
39 Elec Plant Acq Adj	356,427		
40 Nuclear Fuel	13,434,913		
41 Prepayments	5,571,031		
42 Fuel Stock	18,055,712		
43 Material & Supplies	31,973,587		
44 Working Capital	3,150,921		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	4,637,237,309	-	4,637,237,309
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(1,559,653,976)		
52 Accum Prov For Amort	(105,306,344)		
53 Accum Def Income Tax	(428,001,318)		
54 Unamortized ITC	(21,535)		
55 Customer Adv For Const	(16,026,151)		
56 Customer Service Deposits	(2,756,323)		
57 Misc Rate Base Deductions	(247,716,162)		
58			
59 Total Rate Base Deductions	(2,359,481,808)	-	(2,359,481,808)
60			
61 Total Rate Base:	<u>2,277,755,501</u>	-	<u>2,277,755,501</u>
62			
63 Return on Rate Base	3.004%		7.605%
64			
65 Return on Equity	1.325%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	19,859,410	138,986,131	158,845,541
69 Other Deductions			
70 Interest (AFUDC)	(6,600,859)	-	(6,600,859)
71 Interest	52,933,762	-	52,933,762
72 Schedule "M" Additions	189,387,321	-	189,387,321
73 Schedule "M" Deductions	250,882,440	-	250,882,440
74 Income Before Tax	(87,968,613)	138,986,131	51,017,518
75			
76 State Income Taxes	(3,993,775)	6,309,970	2,316,195
77 Taxable Income	<u>(83,974,838)</u>	<u>132,676,161</u>	<u>48,701,323</u>
78			
79 Federal Income Taxes + Other	(46,637,536)	27,861,994	(18,775,542)

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

Net Rate Base	\$ 2,277,755,501	Ref. Page 1.1
Return on Rate Base Requested	<u>7.61%</u>	Ref. Page 2.0
Revenues Required to Earn Requested Return	173,233,077	Ref. Page 1.1
Less Current Operating Revenues	<u>(68,418,910)</u>	Ref. Page 1.1
Increase to Current Revenues	104,814,167	
Net to Gross Bump-up	<u>133.73%</u>	
Price Change Required for Requested Return	<u>\$ 140,171,142</u>	Ref. Page 1.1
Requested Price Change	\$ 140,171,142	
Uncollectible Percent	<u>0.216%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 303,335</u>	
Requested Price Change	\$ 140,171,142	
Franchise Tax	0.300%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	<u>0.329%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 881,676</u>	
Requested Price Change	\$ 140,171,142	
Uncollectible Expense	(303,335)	Ref. Page 1.1
Taxes Other Than Income	<u>(881,676)</u>	
Income Before Taxes	<u>\$ 138,986,131</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 6,309,970</u>	
Taxable Income	\$ 132,676,161	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 27,861,994</u>	
Operating Income	100.000%	
Net Operating Income	<u>74.776%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.73%</u>	

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

PAGE 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.216% See Note (1) Below
Taxes Other - Franchise Tax	0.300%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.329%</u>
Sub-Total	99.155%
State Income Tax @ 4.54%	<u>4.502%</u>
Sub-Total	94.653%
Federal Income Tax @ 21.00%	<u>19.877%</u>
Net Operating Income	<u><u>74.776%</u></u>

(1) Uncollectible Accounts =  $\frac{1,404,838}{649,176,423}$  Pg 2.11, WYOMING Situs from Account 904  
 Pg. 2.2, General Business Revenues

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Adjustment Summary

RMP Exhibit 11.2 - Tab 3 - Revenue				RMP Exhibit 11.2 - Tab 4 - O&M							
3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
Pro Forma Revenue	REC Revenue and SO2 Emission Allowances	Wheeling Revenue	Fly Ash Sales Revenue	Miscellaneous General Expense and Revenue	Wage and Employee Benefits	Remove Non-Recurring Entries	Insurance Expense	Generation Overhaul Expense	Uncollectible Accounts	Pension Related Non-Service Expense	Incremental O&M Adjustment
56,283,937	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	(713,663)	2,395,991	(739,762)	-	-	-	-	-	-	-	-
56,283,937	(713,663)	2,395,991	(739,762)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	976,030	-	-	(1,123)	-	-	-
-	-	-	-	-	216,285	3,426,992	-	-	-	-	180,693
-	-	-	-	-	386,806	183,367	-	(144,487)	-	-	-
-	-	-	-	-	349,426	-	-	-	-	-	-
-	-	-	-	-	989,281	-	-	-	-	-	-
-	-	-	-	-	208,202	-	-	-	54,254	-	-
-	-	-	-	-	80,197	-	-	-	-	-	-
-	-	-	-	(1,427)	-	-	-	-	-	-	-
-	-	-	-	167,563	276,603	-	(6,495,764)	-	-	(827,556)	-
-	-	-	-	166,136	3,482,830	3,610,358	(6,495,764)	(145,610)	54,254	(827,556)	180,693
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
11,282,859	(143,066)	480,308	(148,295)	(63,404)	(698,219)	(723,785)	1,209,966	29,191	(10,876)	165,904	(36,224)
2,555,255	(32,400)	108,776	(33,585)	(14,359)	(158,127)	(163,917)	274,024	6,611	(2,463)	37,573	(8,204)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	15	-	-	150,143	-	-	-	-	-	-	-
13,838,114	(175,452)	589,085	(161,880)	238,515	2,626,484	2,722,656	(5,015,774)	(109,808)	40,914	(624,080)	136,265
42,445,823	(538,211)	1,806,907	(557,882)	(238,515)	(2,626,484)	(2,722,656)	5,015,774	109,808	(40,914)	624,080	(136,265)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
33,708	(427)	1,435	(443)	215	6,398	6,632	(12,218)	(267)	100	(1,520)	332
33,708	(427)	1,435	(443)	215	6,398	6,632	(12,218)	(267)	100	(1,520)	332
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1,960%	-0.025%	0.083%	-0.026%	-0.011%	-0.121%	-0.126%	0.162%	0.005%	-0.002%	0.029%	-0.006%
3.822%	-0.048%	0.163%	-0.050%	-0.021%	-0.237%	-0.245%	0.316%	0.010%	-0.004%	0.056%	-0.012%
(56,767,125)	719,861	(2,416,081)	745,965	318,969	3,512,830	3,641,458	(4,876,631)	(146,864)	54,849	(834,755)	182,685

Wyoming December 2024 Normalized Results

Wyoming June 2022 Unadjusted Results

Variance

Operating Expenses:

1 Steam Production 10,563,487

2 Nuclear Production 3,390,787

3 Hydro Production 307,726,569

4 Other Power Supply 33,419,210

5 Distribution 18,543,608

6 Transmission 19,532,889

7 Customer Accounting 6,249,519

8 Customer Service & Info 262,456

9 Sales 1,629,437

10 Administrative & General 293

11 Total O&M Expenses (148,353,297)

12 Depreciation 136,783,038

13 Amortization 22,274,037

14 Taxes Other Than Income 27,437,717

15 Income Taxes - Federal (46,637,536)

16 Income Taxes - State (3,993,775)

17 Investment Tax Credit Adj. (27,430)

18 Misc Revenue & Expense (70,707)

19 Total Operating Expenses: (145,229,910)

20 Operating Rev For Return: 68,418,910

21 Rate Base: 303,513,811

22 Electric Plant In Service (34,712)

23 Plant Held For Future Use (740,910)

24 Misc Deferred Debits (20,534)

25 Elec Plant Acq Adj (153,127)

26 Nuclear Fuel (7,444,234)

27 Prepayments (1,031)

28 Fuel Stock (5,571,031)

29 Material & Supplies (31,973,587)

30 Working Capital (465,573)

31 Weatherization Loans

32 Misc Rate Base

33 Total Electric Plant: (294,657,721)

34 Rate Base Deductions:

35 Accum Prov For Deprec (219,332,351)

36 Accum Prov For Amort (12,433,945)

37 Accum Def Income Tax (43,322,952)

38 Unamortized ITC (2,153)

39 Customer Adv For Const (842,629)

40 Customer Service Deposits (2,756,323)

41 Misc Rate Base Deductions (94,399,241)

42 Total Rate Base: 182,801,514

43 Return on Rate Base: 3.004%

44 Return on Equity: 1.325%

45 APPROXIMATE PRICE CHANGE: 83,637,040

Footnote: Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Adjustment Summary

	RMP Exhibit 11.2 - Tab 5 - NRC			RMP Exhibit 11.2 - Tab 6 - Depreciation					RMP Exhibit 11.2 - Tab 7 - Tax							
	5.1	5.2	5.3	6.1	6.1.1	6.2	6.2.1	6.3	6.4	7.2	7.3	7.4	7.5	7.5.1	7.5.2	7.6
	Net Power Cost Study	EIM Settlements	WRAP Fees	Depreciation / Amortization Expense	Depreciation / Amortization Expense Cont (1)	Depreciation / Amortization Reserve	Depreciation / Amortization Reserve Cont (1)	Depreciation Allocation Correction	Other Decommissioning Cost	Property Tax Expense	EDIT Balance	Wyoming Wind Generation Tax	Pro Forma Tax Data	Pro Forma Tax Data Cont (1)	Pro Forma Tax Data Cont (2)	Power Tax Adjustment
1 Operating Revenues:																
2 General Business Revenues																
3 Interdepartmental																
4 Special Sales																
5 Other Operating Revenues																
6 Total Operating Revenues	33,980,595															
7																
8 Operating Expenses:																
9 Steam Production	10,377,362															
10 Nuclear Production																
11 Hydro Production																
12 Other Power Supply	138,767,410	(1,215,849)	194,923													
13 Transmission	1,202,292															
14 Distribution																
15 Customer Accounting																
16 Customer Service & Info																
17 Sales																
18 Administrative & General																
19																
20 Total O&M Expenses	150,347,064	(1,215,849)	194,923													
21																
22 Depreciation				6,673,067												
23 Amortization					1,297,838			442,191								
24 Taxes Other Than Income									5,668,840							
25 Income Taxes - Federal	(23,328,902)	243,747	(39,077)	(1,337,704)	(260,169)	1,017,149	57,925	(88,643)	(1,096,562)	1,508,538		397,092	(10,021,047)	(76,440)	4,166	1,939,072
26 Income Taxes - State	(5,283,351)	55,202	(8,850)	(302,853)	(58,921)	230,356	13,119	(20,075)	(248,341)	(302,423)	(298,433)	(79,607)	58,458	(104,336)	944	439,146
27 Income Taxes - Def Net										(68,491)	10,547,758	(18,029)		27,896		(6,517,844)
28 Investment Tax Credit Adj.																
29 Misc: Revenue & Expense																
30																
31 Total Operating Expenses:	121,734,811	(916,900)	146,996	5,032,410	978,748	1,247,505	71,044	333,473	4,323,937	1,137,624	10,181,738	299,456	(9,962,589)	(76,440)	5,110	(4,139,625)
32																
33 Operating Rev For Return	(87,754,216)	916,900	(146,996)	(5,032,410)	(978,748)	(1,247,505)	(71,044)	(333,473)	(4,323,937)	(1,137,624)	(10,181,738)	(299,456)	9,962,589	76,440	(5,110)	4,139,625
34																
35 Rate Base:																
36 Electric Plant In Service																
37 Plant Held For Future Use																
38 Misc: Deferred Debits																
39 Elec Plant Acq Adj																
40 Nuclear Fuel																
41 Prepayments																
42 Fuel Stock																
43 Material & Supplies																
44 Working Capital	286,532	(2,233)	358	(3,966)	(777)	3,039	173	(265)	(3,276)	2,771	(892)	729	(24,268)		12	5,793
45 Weatherization Loans																
46 Misc: Rate Base																
47																
48 Total Electric Plant:	286,532	(2,233)	358	(3,966)	(777)	3,039	173	(265)	(3,276)	2,771	(892)	729	(24,268)		12	5,793
49																
50 Rate Base Deductions:																
51 Accum Prov For Deprec						(2,18,335,343)			5,668,840							
52 Accum Prov For Amort							(12,433,945)		2,787,554						(897,468)	(21,105,022)
53 Accum Def Income Tax															3,187	
54 Unamortized ITC																
55 Customer Adv For Depos																
56 Customer Service Depos																
57 Misc: Rate Base Deductions									(17,006,520)							
58																
59 Total Rate Base Deductions						(2,18,335,343)	(12,433,945)		(8,550,126)						(894,280)	(21,105,022)
60										2,771	64,059,010	729	(24,268)		(894,288)	(21,089,229)
61 Total Rate Base:	286,532	(2,233)	358	(3,966)	(777)	(2,18,332,304)	(12,433,772)	(265)	(8,553,402)	2,771	64,059,010	729	(24,268)		(894,288)	(21,089,229)
62																
63 Return on Rate Base	-4.015%	0.042%	-0.007%	-0.230%	-0.045%	0.305%	0.019%	-0.017%	-0.206%	-0.058%	-0.614%	-0.015%	0.496%	0.004%	0.001%	0.242%
64																
65 Return on Equity	-7.832%	0.082%	-0.013%	-0.449%	-0.087%	0.595%	0.038%	-0.033%	-0.402%	-0.114%	-1.197%	-0.029%	0.966%	0.007%	0.002%	0.473%

APPROXIMATE PRICE CHANGE

Footnote: Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.



Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Adjustment Summary

RMP Exhibit 11.2 - Tab 8 - Rate Base

	8.2	8.3	8.4	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.13	8.14	8.15	8.16	8.17
	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Plant Additions	Pro Forma Plant Additions Cont' (1)	Miscellaneous Rate Base	Plant Held For Future Use	Regulatory Asset and Liability Amortization	Coal Stripping EITF 04-6	Klamath Asset Transfer	Carbon Plant	Prepaid Pension	Deer Creek Mine Closure	Customer Service Deposits	Retired Repowered Wind Plant Asset Balances	2021 Depreciation Deferral Amortization	Cholla 4 Retirement
1 Operating Revenues:																	
2 General Business Revenues																	
3 Interdepartmental																	
4 Special Sales																	
5 Other Operating Revenues																	
6 Total Operating Revenues																	
7																	
8 Operating Expenses:																	
9 Steam Production																	
10 Nuclear Production																	
11 Hydro Production																	
12 Other Power Supply																	
13 Transmission																	
14 Distribution																	
15 Customer Accounting																	
16 Customer Service & Info																	
17 Sales																	
18 Administrative & General																	
19																	
20 Total O&M Expenses																	
21 Depreciation																	
22 Amortization																	
23 Taxes Other Than Income																	
24 Income Taxes - Federal																	
25 Income Taxes - State																	
26 Income Taxes - Def Net																	
27 Investment Tax Credit Adj.																	
28 Misc. Revenue & Expense																	
29																	
30 Total Operating Expenses:																	
31																	
32																	
33																	
34																	
35 Rate Base:																	
36 Electric Plant In Service																	
37 Plant Held for Future Use																	
38 Misc. Deferred Debits																	
39 Elec Plant Acq Adj																	
40 Nuclear Fuel																	
41 Prepayments																	
42 Fuel Stock																	
43 Material & Supplies																	
44 Working Capital																	
45 Weatherization Loans																	
46 Misc. Rate Base																	
47																	
48 Total Electric Plant:																	
49																	
50 Rate Base Deductions:																	
51 Accum Prov For Deprec																	
52 Accum Prov For Amort																	
53 Accum Def Income Tax																	
54 Unamortized ITC																	
55 Customer Adv For Const																	
56 Customer Service Deposits																	
57 Misc. Rate Base Deductions																	
58																	
59 Total Rate Base Deductions																	
60																	
61 Total Rate Base:																	
62																	
63 Return on Rate Base																	
64																	
65 Return on Equity																	
APPROXIMATE PRICE CHANGE																	

Footnote: Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Adjustment Summary

	8.18		8.19 - CONF		8.20	
	Remove Labor Day Wild Fire Restoration	New Wind Generation Capital Additions	CONFIN	CONF	Gateway Transmission Capital Additions	CONFIN
1 Operating Revenues:						
2 General Business Revenues	56,283,937	-	-	-	-	56,283,937
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	33,980,595	-	-	33,980,595
5 Other Operating Revenues	942,566	-	-	-	-	942,566
6 Total Operating Revenues	57,226,503	-	33,980,595	-	-	91,207,098
7						
8 Operating Expenses:						
9 Steam Production	-	974,907	10,377,362	-	-	10,563,487
10 Nuclear Production	-	-	-	-	(788,782)	-
11 Hydro Production	-	3,823,970	-	-	(433,183)	3,390,787
12 Other Power Supply	-	425,686	137,746,484	-	227,784	138,399,953
13 Transmission	-	349,426	1,202,292	-	-	1,551,718
14 Distribution	-	989,281	-	-	-	989,281
15 Customer Accounting	-	262,456	-	-	-	262,456
16 Customer Service & Info	-	78,770	-	-	-	78,770
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	(6,883,154)	-	-	-	(6,883,154)
19						
20 Total O&M Expenses	-	21,341	149,326,138	-	(994,182)	148,353,297
21 Depreciation	-	-	6,673,067	-	-	6,673,067
22 Amortization	-	-	7,408,869	-	3,099,968	10,506,857
23 Taxes Other Than Income	-	-	-	-	-	-
24 Income Taxes - Federal	478,254	(127,447)	(23,124,232)	1,905,630	-	1,905,630
25 Income Taxes - State	108,311	(24,336)	(52,336,999)	(94,704)	-	(22,385,047)
26 Income Taxes - Def Net	(426,776)	(28,663)	(396,816)	(8,781,083)	-	(2,741,646)
27 Investment Tax Credit Adj.	-	-	-	10,443,422	-	1,662,339
28 Investment Tax Credit Adj.	-	-	-	27,896	-	27,896
29 Misc: Revenue & Expense	15	150,143	-	-	101,072	251,229
30						
31 Total Operating Expenses:	14,069,867	15,173	120,964,907	11,987,116	1,584,899	145,229,910
32						
33 Operating Rev For Return	43,156,637	(15,173)	(86,984,312)	(11,987,116)	3,392,053	(54,022,812)
34						
35 Rate Base:						
36 Electric Plant in Service	(30,493,042)	6,263,206	72,701,507	-	303,513,811	303,513,811
37 Plant Held for Future Use	-	-	-	-	(34,712)	(34,712)
38 Misc: Deferred Debits	-	-	-	-	(740,910)	(740,910)
39 Elec Plant Acq Adj	-	-	-	-	(20,534)	(20,534)
40 Nuclear Fuel	-	-	-	-	(153,127)	(153,127)
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	(7,441,234)	(7,441,234)
43 Material & Supplies	1,429	225	(1,673)	-	-	-
44 Working Capital	-	-	-	(5,102)	(767,424)	(465,573)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc: Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(30,491,613)	6,263,431	72,699,834	-	294,555,870	294,657,721
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	853,774	(14,688)	-	(212,666,503)	(6,665,848)	(219,332,351)
52 Accum Prov For Amort	-	-	-	(12,433,945)	-	(12,433,945)
53 Accum Def Income Tax	1,672,216	-	(6,513,335)	2,787,554	(17,846,246)	(43,322,952)
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	3,187	3,187
56 Customer Service Deposits	-	-	-	-	842,629	842,629
57 Misc: Rate Base Deductions	-	-	-	(17,006,520)	(2,756,323)	(2,756,323)
58						
59 Total Rate Base Deductions	2,525,990	(14,688)	-	(239,319,413)	63,165,621	(182,601,514)
60						
61 Total Rate Base:	(27,965,623)	6,248,742	72,520,273	63,143,975	267,930,082	112,056,207
62						
63 Return on Rate Base	0.032%	-0.021%	-0.118%	-0.174%	-0.186%	-0.232%
64						
65 Return on Equity	0.063%	-0.040%	-0.230%	-0.339%	-0.363%	-0.452%
APPROXIMATE PRICE CHANGE	(57,717,580)	2,052,122	116,356,710	(8,310,891)	859,846	83,637,040

Footnote: Details supporting each identified adjustment can be found in the testimony of Nicholas L. Highsmith and under the referenced exhibit.

**Rocky Mountain Power  
WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

	(1)	(2)	(3)	(4)	(5)	(6)
		(3) - (1)	Ref. Page 1.2			(3) + (4) + (5)
	ECAM-Related Results	Non-NPC Related Results	Total Adjusted Results	ECAM-Related Under Recovery	GRC Requested Non-NPC Related Price Change	Total Normalized Results with Price Change
1 Operating Revenues:						
2 General Business Revenues	181,944,629	467,231,794	649,176,423	138,326,427	1,844,716	789,347,566
3 Interdepartmental		-	-			-
4 Special Sales	63,151,762	-	63,151,762			63,151,762
5 Other Operating Revenues		32,850,151	32,850,151			32,850,151
6 Total Operating Revenues	<u>245,096,391</u>	<u>500,081,945</u>	<u>745,178,336</u>	<u>138,326,427</u>	<u>1,844,716</u>	<u>885,349,478</u>
7						
8 Operating Expenses:						
9 Steam Production	105,659,624	35,124,015	140,783,638			140,783,638
10 Nuclear Production		-	-			-
11 Hydro Production		5,891,656	5,891,656			5,891,656
12 Other Power Supply	293,297,108	14,429,462	307,726,569			307,726,569
13 Transmission	22,916,705	10,502,505	33,419,210			33,419,210
14 Distribution		19,532,889	19,532,889			19,532,889
15 Customer Accounting		6,249,519	6,249,519		303,335	6,552,854
16 Customer Service & Info		1,629,437	1,629,437			1,629,437
17 Sales		293	293			293
18 Administrative & General		23,661,629	23,661,629			23,661,629
19						
20 Total O&M Expenses	<u>421,873,436</u>	<u>117,021,405</u>	<u>538,894,841</u>	<u>-</u>	<u>303,335</u>	<u>539,198,176</u>
21						
22 Depreciation		136,783,038	136,783,038			136,783,038
23 Amortization		22,274,037	22,274,037			22,274,037
24 Taxes Other Than Income		27,437,717	27,437,717		881,676	28,319,393
25 Income Taxes - Federal	(64,434,706)	17,797,170	(46,637,536)	27,729,745	132,248	(18,775,542)
26 Income Taxes - State	(8,025,678)	4,031,903	(3,993,775)	6,280,020	29,951	2,316,195
27 Income Taxes - Def Net		2,089,240	2,089,240			2,089,240
28 Investment Tax Credit Adj.		(17,430)	(17,430)			(17,430)
29 Misc Revenue & Expense		(70,707)	(70,707)			(70,707)
30						
31 Total Operating Expenses:	<u>349,413,052</u>	<u>327,346,374</u>	<u>676,759,426</u>	<u>34,009,765</u>	<u>1,347,210</u>	<u>712,116,401</u>
32						
33 Operating Rev For Return:	<u>(104,316,661)</u>	<u>172,735,572</u>	<u>68,418,910</u>	<u>104,316,661</u>	<u>497,506</u>	<u>173,233,077</u>
34						
35 Rate Base:						
36 Electric Plant In Service		4,439,903,602	4,439,903,602			4,439,903,602
37 Plant Held for Future Use		253,683	253,683			253,683
38 Misc Deferred Debits		124,537,434	124,537,434			124,537,434
39 Elec Plant Acq Adj		356,427	356,427			356,427
40 Nuclear Fuel		13,434,913	13,434,913			13,434,913
41 Prepayments		5,571,031	5,571,031			5,571,031
42 Fuel Stock		18,055,712	18,055,712			18,055,712
43 Material & Supplies		31,973,587	31,973,587			31,973,587
44 Working Capital		3,150,921	3,150,921			3,150,921
45 Weatherization Loans		-	-			-
46 Misc Rate Base		-	-			-
47						
48 Total Electric Plant:	<u>-</u>	<u>4,637,237,309</u>	<u>4,637,237,309</u>	<u>-</u>	<u>-</u>	<u>4,637,237,309</u>
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec		(1,559,653,976)	(1,559,653,976)			(1,559,653,976)
52 Accum Prov For Amort		(105,306,344)	(105,306,344)			(105,306,344)
53 Accum Def Income Tax		(428,001,318)	(428,001,318)			(428,001,318)
54 Unamortized ITC		(21,535)	(21,535)			(21,535)
55 Customer Adv For Const		(16,026,151)	(16,026,151)			(16,026,151)
56 Customer Service Deposits		(2,756,323)	(2,756,323)			(2,756,323)
57 Misc Rate Base Deductions		(247,716,162)	(247,716,162)			(247,716,162)
58						
59 Total Rate Base Deductions	<u>-</u>	<u>(2,359,481,808)</u>	<u>(2,359,481,808)</u>	<u>-</u>	<u>-</u>	<u>(2,359,481,808)</u>
60						
61 Total Rate Base:	<u>-</u>	<u>2,277,755,501</u>	<u>2,277,755,501</u>	<u>-</u>	<u>-</u>	<u>2,277,755,501</u>
62						
63 Return on Rate Base			3.004%			7.605%
64						
65 Return on Equity			1.325%			10.300%

Rocky Mountain Power  
Exhibit 11.2  
Docket No. 20000-\_\_\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Nicholas L. Highsmith  
WY-Allocated Revenue Requirement Components by FERC Account

March 2023

# 1. SUMMARY

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

(1) Test Period 2020 Protocol Revenue Requirement	789,347,566	Page 1.1
(2) Normalized General Business Revenues	649,176,423	Page 1.1
(3) 2020 Protocol Price Change	<u>140,171,142</u>	Page 1.1

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	649,176,423	140,171,142	789,347,566
3 Interdepartmental	-		
4 Special Sales	63,151,762		
5 Other Operating Revenues	32,850,151		
6 Total Operating Revenues	<u>745,178,336</u>		
7			
8 Operating Expenses:			
9 Steam Production	140,783,638		
10 Nuclear Production	-		
11 Hydro Production	5,891,656		
12 Other Power Supply	307,726,569		
13 Transmission	33,419,210		
14 Distribution	19,532,889		
15 Customer Accounting	6,249,519	303,335	6,552,854
16 Customer Service & Info	1,629,437		
17 Sales	293		
18 Administrative & General	23,661,629		
19			
20 Total O&M Expenses	538,894,841		
21			
22 Depreciation	136,783,038		
23 Amortization	22,274,037		
24 Taxes Other Than Income	27,437,717	881,676	28,319,393
25 Income Taxes - Federal	(46,637,536)	27,861,994	(18,775,542)
26 Income Taxes - State	(3,993,775)	6,309,970	2,316,195
27 Income Taxes - Def Net	2,089,240		
28 Investment Tax Credit Adj.	(17,430)		
29 Misc Revenue & Expense	(70,707)		
30			
31 Total Operating Expenses:	676,759,426	35,356,975	712,116,401
32			
33 Operating Rev For Return:	<u>68,418,910</u>	<u>104,814,167</u>	<u>173,233,077</u>
34			
35 Rate Base:			
36 Electric Plant In Service	4,439,903,602		
37 Plant Held for Future Use	253,683		
38 Misc Deferred Debits	124,537,434		
39 Elec Plant Acq Adj	356,427		
40 Nuclear Fuel	13,434,913		
41 Prepayments	5,571,031		
42 Fuel Stock	18,055,712		
43 Material & Supplies	31,973,587		
44 Working Capital	3,150,921		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	4,637,237,309	-	4,637,237,309
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(1,559,653,976)		
52 Accum Prov For Amort	(105,306,344)		
53 Accum Def Income Tax	(428,001,318)		
54 Unamortized ITC	(21,535)		
55 Customer Adv For Const	(16,026,151)		
56 Customer Service Deposits	(2,756,323)		
57 Misc Rate Base Deductions	(247,716,162)		
58			
59 Total Rate Base Deductions	(2,359,481,808)	-	(2,359,481,808)
60			
61 Total Rate Base:	<u>2,277,755,501</u>	<u>-</u>	<u>2,277,755,501</u>
62			
63 Return on Rate Base	3.004%		7.605%
64			
65 Return on Equity	1.325%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	19,859,410	138,986,131	158,845,541
69 Other Deductions			
70 Interest (AFUDC)	(6,600,859)	-	(6,600,859)
71 Interest	52,933,762	-	52,933,762
72 Schedule "M" Additions	189,387,321	-	189,387,321
73 Schedule "M" Deductions	250,882,440	-	250,882,440
74 Income Before Tax	(87,968,613)	138,986,131	51,017,518
75			
76 State Income Taxes	(3,993,775)	6,309,970	2,316,195
77 Taxable Income	<u>(83,974,838)</u>	<u>132,676,161</u>	<u>48,701,323</u>
78			
79 Federal Income Taxes + Other	<u>(46,637,536)</u>	<u>27,861,994</u>	<u>(18,775,542)</u>

**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

PAGE 1.2

Net Rate Base	\$ 2,277,755,501	Ref. Page 1.1
Return on Rate Base Requested	<u>7.61%</u>	Ref. Page 2.0
Revenues Required to Earn Requested Return	173,233,077	Ref. Page 1.1
Less Current Operating Revenues	<u>(68,418,910)</u>	Ref. Page 1.1
Increase to Current Revenues	104,814,167	
Net to Gross Bump-up	<u>133.73%</u>	
Price Change Required for Requested Return	<u>\$ 140,171,142</u>	Ref. Page 1.1
Requested Price Change	\$ 140,171,142	
Uncollectible Percent	<u>0.216%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 303,335</u>	
Requested Price Change	\$ 140,171,142	
Franchise Tax	0.300%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	<u>0.329%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 881,676</u>	
Requested Price Change	\$ 140,171,142	
Uncollectible Expense	(303,335)	Ref. Page 1.1
Taxes Other Than Income	<u>(881,676)</u>	
Income Before Taxes	<u>\$ 138,986,131</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 6,309,970</u>	
Taxable Income	\$ 132,676,161	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 27,861,994</u>	
Operating Income	100.000%	
Net Operating Income	<u>74.776%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.73%</u>	



**Rocky Mountain Power**  
**WYOMING**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2024**

PAGE 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.216% See Note (1) Below
Taxes Other - Franchise Tax	0.300%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
PUC Fees Based on General Business Revenues	<u>0.329%</u>
Sub-Total	99.155%
State Income Tax @ 4.54%	<u>4.502%</u>
Sub-Total	94.653%
Federal Income Tax @ 21.00%	<u>19.877%</u>
Net Operating Income	<u><u>74.776%</u></u>

(1) Uncollectible Accounts =  $\frac{1,404,838}{649,176,423}$  Pg 2.11, WYOMING Situs from Account 904  
 Pg. 2.2, General Business Revenues

Rocky Mountain Power  
Wyoming General Rate Case  
Adjustment Summary

	Wyoming June 2022 Unadjusted Results	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation and Amortization Adjustments	Tab 7 Tax Adjustments	Tab 8 Rate Base Adjustments	Wyoming December 2024 Normalized Results
1 Operating Revenues:								
2 General Business Revenues	592,892,487	56,283,937	-	-	-	-	-	649,176,423
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	29,171,167	-	-	33,980,595	-	-	-	63,151,762
5 Other Operating Revenues	31,907,585	942,566	-	-	-	-	-	32,850,151
6 Total Operating Revenues	653,971,238	57,226,503	-	33,980,595	-	-	-	745,178,336
7								
8 Operating Expenses:								
9 Steam Production	130,220,152	-	974,907	10,377,362	-	-	(788,782)	140,783,638
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	2,500,870	-	3,823,970	-	-	-	(433,183)	5,891,656
12 Other Power Supply	169,326,616	-	425,686	137,746,484	-	-	227,784	307,726,569
13 Transmission	31,867,493	-	349,426	1,202,292	-	-	-	33,419,210
14 Distribution	18,543,608	-	989,281	-	-	-	-	19,532,889
15 Customer Accounting	5,987,063	-	262,456	-	-	-	-	6,249,519
16 Customer Service & Info	1,550,667	-	78,770	-	-	-	-	1,629,437
17 Sales	293	-	-	-	-	-	-	293
18 Administrative & General	30,544,783	-	(6,883,154)	-	-	-	-	23,661,629
19								
20 Total O&M Expenses	390,541,544	-	21,341	149,326,138	-	-	(994,182)	538,894,841
21								
22 Depreciation	129,135,683	-	-	-	6,673,067	-	974,288	136,783,038
23 Amortization	11,765,180	-	-	-	7,408,869	-	3,099,988	22,274,037
24 Taxes Other Than Income	25,532,087	-	-	-	-	1,905,630	-	27,437,717
25 Income Taxes - Federal	(24,252,489)	11,471,806	(127,447)	(23,124,232)	(1,708,004)	(10,697,344)	1,800,175	(46,637,536)
26 Income Taxes - State	(1,252,130)	2,598,046	(28,863)	(5,236,999)	(386,816)	(94,704)	407,690	(3,993,775)
27 Income Taxes - Def Net	426,901	-	-	-	-	10,443,422	(8,781,083)	2,089,240
28 Investment Tax Credit Adj.	(45,325)	-	-	-	-	27,896	-	(17,430)
29 Misc Revenue & Expense	(321,936)	15	150,143	-	-	-	101,072	(70,707)
30								
31 Total Operating Expenses:	531,529,516	14,069,867	15,173	120,964,907	11,987,116	1,584,899	(3,392,053)	676,759,426
32								
33 Operating Rev For Return:	122,441,722	43,156,637	(15,173)	(86,984,312)	(11,987,116)	(1,584,899)	3,392,053	68,418,910
34								
35 Rate Base:								
36 Electric Plant In Service	4,136,389,791	-	-	-	-	-	303,513,811	4,439,903,602
37 Plant Held For Future Use	288,395	-	-	-	-	-	(34,712)	253,683
38 Misc Deferred Debits	125,278,344	-	-	-	-	-	(740,910)	124,537,434
39 Elec Plant Acq Adj	376,961	-	-	-	-	-	(20,534)	356,427
40 Nuclear Fuel	13,588,040	-	-	-	-	-	(153,127)	13,434,913
41 Prepayments	5,571,031	-	-	-	-	-	-	5,571,031
42 Fuel Stock	25,496,946	-	-	-	-	-	(7,441,234)	18,055,712
43 Material & Supplies	31,973,587	-	-	-	-	-	-	31,973,587
44 Working Capital	3,616,494	34,272	(329)	294,656	(5,103)	(21,646)	(767,424)	3,150,921
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	4,342,579,588	34,272	(329)	294,656	(5,103)	(21,646)	294,355,870	4,637,237,309
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	(1,340,321,625)	-	-	-	(212,666,503)	-	(6,665,848)	(1,559,653,976)
52 Accum Prov For Amort	(92,872,399)	-	-	-	(12,433,945)	-	-	(105,306,344)
53 Accum Def Income Tax	(384,678,365)	-	(6,513,335)	-	2,787,554	(21,750,925)	(17,846,246)	(428,001,318)
54 Unamortized ITC	(24,723)	-	-	-	-	3,187	-	(21,535)
55 Customer Adv For Const	(16,868,780)	-	-	-	-	-	842,629	(16,026,151)
56 Customer Service Deposits	-	-	-	-	-	-	(2,756,323)	(2,756,323)
57 Misc Rate Base Deductions	(342,114,402)	-	26,491,401	-	(17,006,520)	84,913,360	-	(247,716,162)
58								
59 Total Rate Base Deductions	(2,176,880,294)	-	19,978,066	-	(239,319,413)	63,165,621	(26,425,788)	(2,359,481,808)
60								
61 Total Rate Base:	2,165,699,294	34,272	19,977,737	294,656	(239,324,516)	63,143,975	267,930,082	2,277,755,501
62								
63 Return on Rate Base	5.654%	125922.092%	-0.076%	-29520.615%	5.009%	-2.510%	1.266%	3.004%
64								
65 Return on Equity	6.493%	3.887%	-0.138%	-7.763%	-0.339%	-0.363%	-0.452%	1.325%

Further details on adjustments within each Tab are provided in RMP Exhibit 11.2 and Confidential RMP Exhibit 11.3. Details of each adjustment captured within these sections can be found at the beginning of associate Tab in RMP Exhibit 11.2.

## **2. RESULTS OF OPERATIONS**

**Rocky Mountain Power  
 RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WYOMING
PERIOD:	TWELVE MONTHS ENDING DECEMBER 2024
FILE:	WY GRC JAM DEC 2024 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	2/23/2023
TIME:	11:27:02 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	<b>2020 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.337
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	4.77%	2.32%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.30%	5.28%
	<u>100.00%</u>		<u>7.61%</u>

OTHER INFORMATION

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

2020 PROTOCOL  
13-Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2022		DECEMBER 2024	
		UNADJUSTED RESULTS TOTAL	WYOMING	NORMALIZED RESULTS TOTAL	WYOMING
1 Operating Revenues					
2 General Business Revenues	2.2	4,868,893,805	592,892,487	4,925,177,742	649,176,423
3 Interdepartmental	2.2	0	0	0	0
4 Special Sales	2.2	227,609,259	29,171,167	477,007,110	63,151,762
5 Other Operating Revenues	2.3	266,230,725	31,907,585	273,148,321	32,850,151
6 Total Operating Revenues	2.3	<u>5,362,733,790</u>	<u>653,971,238</u>	<u>5,675,333,173</u>	<u>745,178,336</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	915,932,245	130,220,152	985,331,506	140,783,638
10 Nuclear Production	2.5	0	0	0	0
11 Hydro Production	2.6	18,354,109	2,500,870	43,239,397	5,891,656
12 Other Power Supply	2.7, .8	1,185,682,298	169,326,616	2,170,348,763	307,726,569
13 Transmission	2.9	232,564,807	31,867,493	244,565,498	33,419,210
14 Distribution	2.10	248,873,258	18,543,608	260,016,724	19,532,889
15 Customer Accounting	2.11	73,955,733	5,987,063	76,478,423	6,249,519
16 Customer Service & Infor	2.12	128,703,596	1,550,667	129,359,011	1,629,437
17 Sales	2.12	293	293	293	293
18 Administrative & General	2.13	258,580,227	30,544,783	202,652,697	23,661,629
19					
20 Total O & M Expenses	2.13	<u>3,062,646,566</u>	<u>390,541,544</u>	<u>4,111,992,313</u>	<u>538,894,841</u>
21					
22 Depreciation	2.14	973,465,268	129,135,683	1,044,988,760	136,783,038
23 Amortization	2.15	77,444,077	11,765,180	94,965,400	22,274,037
24 Taxes Other Than Income	2.15	219,483,507	25,532,087	234,308,295	27,437,717
25 Income Taxes - Federal	2.18	(117,493,824)	(24,332,622)	(314,809,583)	(46,637,536)
26 Income Taxes - State	2.18	4,509,986	(1,270,278)	(23,089,975)	(3,993,775)
27 Income Taxes - Def Net	2.16	50,040,822	426,901	(5,296,449)	2,089,240
28 Investment Tax Credit Adj.	2.15	(1,225,606)	(45,325)	(471,298)	(17,430)
29 Misc Revenue & Expense	2.3	(2,197,140)	(321,936)	(830,893)	(70,707)
30					
31 Total Operating Expenses	2.18	<u>4,266,673,658</u>	<u>531,431,235</u>	<u>5,141,756,571</u>	<u>676,759,426</u>
32					
33 Operating Revenue for Return		<u>1,096,060,132</u>	<u>122,540,003</u>	<u>533,576,602</u>	<u>68,418,910</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.26	32,203,234,196	4,136,389,791	35,054,774,443	4,439,903,602
37 Plant Held for Future Use	2.26	15,405,177	288,395	15,150,424	253,683
38 Misc Deferred Debits	2.28	933,076,605	125,278,344	863,896,755	124,537,434
39 Elec Plant Acq Adj	2.26, .27	12,331,156	376,961	12,180,453	356,427
40 Pensions	2.27	107,282,886	13,588,040	106,073,889	13,434,913
41 Prepayments	2.28	82,118,429	5,571,031	82,118,429	5,571,031
42 Fuel Stock	2.27	175,279,151	25,496,946	124,124,274	18,055,712
43 Material & Supplies	2.28	308,446,491	31,973,587	308,446,491	31,973,587
44 Working Capital	2.28	49,770,225	3,616,255	51,885,441	3,150,921
45 Weatherization Loans	2.27	212,477,967	0	212,477,967	0
46 Miscellaneous Rate Base	2.29	0	0	0	0
47					
48 Total Electric Plant		<u>34,099,422,283</u>	<u>4,342,579,349</u>	<u>36,831,128,567</u>	<u>4,637,237,309</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.32	(10,351,699,720)	(1,340,321,625)	(12,012,778,315)	(1,559,653,976)
52 Accum Prov For Amort	2.33	(730,965,801)	(92,872,399)	(836,506,356)	(105,306,344)
53 Accum Def Income Taxes	2.30	(2,744,805,132)	(384,678,365)	(2,974,936,899)	(428,001,318)
54 Unamortized ITC	2.30	(2,418,274)	(24,723)	(2,103,633)	(21,535)
55 Customer Adv for Const	2.29	(139,884,773)	(16,868,780)	(139,884,773)	(16,026,151)
56 Customer Service Deposits	2.29	0	0	(2,756,323)	(2,756,323)
57 Misc. Rate Base Deductions	2.29	(2,217,879,756)	(342,114,402)	(1,940,812,951)	(247,716,162)
58					
59 Total Rate Base Deductions		<u>(16,187,653,456)</u>	<u>(2,176,880,294)</u>	<u>(17,909,779,250)</u>	<u>(2,359,481,808)</u>
60					
61 Total Rate Base		<u>17,911,768,827</u>	<u>2,165,699,055</u>	<u>18,921,349,317</u>	<u>2,277,755,501</u>
62					
63 Return on Rate Base					3.004%
64					
65 Return on Equity					1.325%
66 Net Power Costs				2,553,485,672	360,314,835
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact				128,637,295	15,485,381
69 Rate Base Decrease				(2,910,870,951)	(332,094,342)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024			
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS	NORMALIZED RESULTS			
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING	
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72		0	S		1,977,126,052	111,278,254	1,980,383,734	114,535,936	
73									
74				B1	<u>1,977,126,052</u>	<u>111,278,254</u>	<u>1,980,383,734</u>	<u>114,535,936</u>	
75									
76	442	Commercial & Industrial Sales							
77		0	S		2,877,396,746	479,774,590	2,930,318,695	532,696,540	
78		P	SE		-	-	-	-	
79		PT	SG		-	-	-	-	
80									
81									
82				B1	<u>2,877,396,746</u>	<u>479,774,590</u>	<u>2,930,318,695</u>	<u>532,696,540</u>	
83									
84	444	Public Street & Highway Lighting							
85		0	S		14,371,008	1,839,642	14,475,313	1,943,947	
86		0	SO		-	-	-	-	
87				B1	<u>14,371,008</u>	<u>1,839,642</u>	<u>14,475,313</u>	<u>1,943,947</u>	
88									
89	445	Other Sales to Public Authority							
90		0	S		-	-	-	-	
91									
92				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
93									
94	448	Interdepartmental							
95		DPW	S		-	-	-	-	
96		GP	SO		-	-	-	-	
97				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
98									
99	<b>Total Sales to Ultimate Customers</b>				<b>B1</b>	<b><u>4,868,893,805</u></b>	<b><u>592,892,487</u></b>	<b><u>4,925,177,742</u></b>	<b><u>649,176,423</u></b>
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104		P	S		13,530,635	-	13,530,635	-	
105				B1	<u>13,530,635</u>	<u>-</u>	<u>13,530,635</u>	<u>-</u>	
106									
107	447NPC	Sales for Resale-NPC							
108		P	SG		213,912,911	29,147,061	463,476,476	63,151,762	
109		P	SE		165,714	24,105	-	-	
110		P	SG		-	-	-	-	
111				B1	<u>214,078,625</u>	<u>29,171,167</u>	<u>463,476,476</u>	<u>63,151,762</u>	
112									
113		Total Sales for Resale		B1	<u>227,609,259</u>	<u>29,171,167</u>	<u>477,007,110</u>	<u>63,151,762</u>	
114									
115	449	Provision for Rate Refund							
116		P	S		-	-	-	-	
117		P	SG		3,239,918	441,460	3,239,918	441,460	
118									
119									
120				B1	<u>3,239,918</u>	<u>441,460</u>	<u>3,239,918</u>	<u>441,460</u>	
121									
122	<b>Total Sales from Electricity</b>				<b>B1</b>	<b><u>5,099,742,982</u></b>	<b><u>622,505,114</u></b>	<b><u>5,405,424,771</u></b>	<b><u>712,769,645</u></b>
123	450	Forfeited Discounts & Interest							
124		CUST	S		6,670,645	974,451	6,670,645	974,451	
125		CUST	SO		-	-	-	-	
126				B1	<u>6,670,645</u>	<u>974,451</u>	<u>6,670,645</u>	<u>974,451</u>	
127									
128	451	Misc Electric Revenue							
129		CUST	S		7,994,217	314,264	7,994,217	314,264	
130		GP	SG		-	-	-	-	
131		GP	SO		40	5	40	5	
132				B1	<u>7,994,256</u>	<u>314,269</u>	<u>7,994,256</u>	<u>314,269</u>	
133									
134	453	Water Sales							
135		P	SG		9,345	1,273	9,345	1,273	
136				B1	<u>9,345</u>	<u>1,273</u>	<u>9,345</u>	<u>1,273</u>	
137									
138	454	Rent of Electric Property							
139		DPW	S		10,798,086	375,849	10,798,086	375,849	
140		T	SG		4,570,073	622,703	4,570,073	622,703	
141		T	SG		-	-	-	-	
142		GP	SO		3,042,379	385,336	3,042,379	385,336	
143				B1	<u>18,410,538</u>	<u>1,383,888</u>	<u>18,410,538</u>	<u>1,383,888</u>	

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
144								
145								
146								
147	456	Other Electric Revenue						
148		DMSC	S		22,248,537	161,695	22,248,537	161,695
149		CUST	CN		-	-	-	-
150		OTHSE	SE		36,474,064	5,305,692	36,473,815	5,305,656
151		OTHSO	SO		2,949	374	2,949	374
152		OTHSGR	SG		171,180,473	23,324,481	178,098,317	24,267,084
153								
154								
155				B1	<u>229,906,023</u>	<u>28,792,243</u>	<u>236,823,618</u>	<u>29,734,809</u>
156								
157		<b>Total Other Electric Revenues</b>		<b>B1</b>	<b><u>262,990,807</u></b>	<b><u>31,466,125</u></b>	<b><u>269,908,403</u></b>	<b><u>32,408,691</u></b>
158								
159		<b>Total Electric Operating Revenues</b>		<b>B1</b>	<b><u>5,362,733,790</u></b>	<b><u>653,971,238</u></b>	<b><u>5,675,333,173</u></b>	<b><u>745,178,336</u></b>
160								
161		Summary of Revenues by Factor						
162		S			4,930,135,924	594,718,747	4,986,419,861	651,002,683
163		CN			-	-	-	-
164		SE			36,639,778	5,329,798	36,473,815	5,305,656
165		SO			3,045,368	385,715	3,045,368	385,715
166		SG			392,912,720	53,536,979	649,394,129	88,484,282
167		DGP			-	-	-	-
168								
169		<b>Total Electric Operating Revenues</b>			<u>5,362,733,790</u>	<u>653,971,238</u>	<u>5,675,333,173</u>	<u>745,178,336</u>
170		Miscellaneous Revenues						
171	41160	Gain on Sale of Utility Plant - CR						
172		DPW	S		-	-	-	-
173		T	SG		-	-	-	-
174		G	SO		-	-	-	-
175		T	SG		-	-	-	-
176		P	SG		-	-	-	-
177				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
178								
179	41170	Loss on Sale of Utility Plant						
180		DPW	S		-	-	-	-
181		T	SG		-	-	-	-
182				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
183								
184	4118	Gain from Emission Allowances						
185		P	S		-	-	-	-
186		P	SE		(100)	(15)	-	-
187				B1	<u>(100)</u>	<u>(15)</u>	<u>-</u>	<u>-</u>
188								
189	41181	Gain from Disposition of NOX Credits						
190		P	SE		-	-	-	-
191				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
192								
193	4194	Impact Housing Interest Income						
194		P	SG		-	-	-	-
195				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
196								
197	421	(Gain) / Loss on Sale of Utility Plant						
198		DPW	S		343,422	-	328,723	-
199		T	SG		-	-	-	-
200		T	SG		(16,274)	(2,217)	(16,274)	(2,217)
201		P	CN		-	-	-	-
202		PTD	SO		(2,524,188)	(319,704)	119	15
203		P	SG		-	-	(1,244,532)	(169,576)
204				B1	<u>(2,197,040)</u>	<u>(321,921)</u>	<u>(931,964)</u>	<u>(171,778)</u>
205								
206		<b>Total Miscellaneous Revenues</b>		<b>B1</b>	<b><u>(2,197,140)</u></b>	<b><u>(321,936)</u></b>	<b><u>(931,964)</u></b>	<b><u>(171,778)</u></b>
207		Miscellaneous Expenses						
208	4311	Interest on Customer Deposits						
209		CUST	S		-	-	101,072	101,072
210					-	-	101,072	101,072
211		<b>Total Miscellaneous Expenses</b>		<b>B1</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>101,072</u></b>	<b><u>101,072</u></b>
212								
213		<b>Net Misc Revenue and Expense</b>		<b>B1</b>	<b><u>(2,197,140)</u></b>	<b><u>(321,936)</u></b>	<b><u>(830,893)</u></b>	<b><u>(70,707)</u></b>
214								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
215	500	Operation Supervision & Engineering						
216		P	SG		13,806,869	1,881,278	17,851,090	2,432,330
217		P	SG		-	-	-	-
218		P	SG		-	-	-	-
219				B2	<u>13,806,869</u>	<u>1,881,278</u>	<u>17,851,090</u>	<u>2,432,330</u>
220								
221	501	Fuel Related-Non NPC						
222		P	S		-	-	-	-
223		P	SE		18,226,137	2,651,261	18,232,242	2,652,149
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226		P	SE		-	-	-	-
227				B2	<u>18,226,137</u>	<u>2,651,261</u>	<u>18,232,242</u>	<u>2,652,149</u>
228								
229	501NPC	Fuel Related-NPC						
230		P	S		(918,938)	(614,529)	-	-
231		P	SE		618,050,485	89,904,588	686,127,974	99,807,466
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234		P	SE		-	-	-	-
235				B2	<u>617,131,547</u>	<u>89,290,059</u>	<u>686,127,974</u>	<u>99,807,466</u>
236								
237		Total Fuel Related		B2	<u>635,357,683</u>	<u>91,941,321</u>	<u>704,360,216</u>	<u>102,459,616</u>
238								
239	502	Steam Expenses						
240		P	SG		77,220,163	10,521,762	77,220,163	10,521,762
241		P	SG		-	-	-	-
242		P	SG		-	-	-	-
243				B2	<u>77,220,163</u>	<u>10,521,762</u>	<u>77,220,163</u>	<u>10,521,762</u>
244								
245	503	Steam From Other Sources-Non-NPC						
246		P	SE		-	-	-	-
247				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
248								
249	503NPC	Steam From Other Sources-NPC						
250		P	SE		5,286,129	768,946	4,323,390	628,901
251				B2	<u>5,286,129</u>	<u>768,946</u>	<u>4,323,390</u>	<u>628,901</u>
252								
253	505	Electric Expenses						
254		P	SG		766,576	104,451	766,576	104,451
255		P	SG		-	-	-	-
256		P	SG		-	-	-	-
257				B2	<u>766,576</u>	<u>104,451</u>	<u>766,576</u>	<u>104,451</u>
258								
259	506	Misc. Steam Expense						
260		P	SG		30,022,210	4,090,726	24,233,267	3,301,944
261		P	SG		-	-	-	-
262		P	SG		-	-	-	-
263				B2	<u>30,022,210</u>	<u>4,090,726</u>	<u>24,233,267</u>	<u>3,301,944</u>
264								
265	507	Rents						
266		P	SG		1,074,616	146,424	1,074,616	146,424
267		P	SG		(205)	(28)	(205)	(28)
268				B2	<u>1,074,411</u>	<u>146,396</u>	<u>1,074,411</u>	<u>146,396</u>
269								
270	510	Maint Supervision & Engineering						
271		P	SG		4,848,661	660,662	4,840,419	659,539
272		P	SG		-	-	-	-
273		P	SG		-	-	-	-
274				B2	<u>4,848,661</u>	<u>660,662</u>	<u>4,840,419</u>	<u>659,539</u>
275								
276								
277								
278	511	Maintenance of Structures						
279		P	SG		21,659,167	2,951,206	21,659,167	2,951,206
280		P	SG		-	-	-	-
281		P	SG		-	-	-	-
282				B2	<u>21,659,167</u>	<u>2,951,206</u>	<u>21,659,167</u>	<u>2,951,206</u>
283								
284	512	Maintenance of Boiler Plant						
285		P	SG		74,460,479	10,145,737	77,572,911	10,569,827
286		P	SG		-	-	-	-
287		P	SG		-	-	-	-
288				B2	<u>74,460,479</u>	<u>10,145,737</u>	<u>77,572,911</u>	<u>10,569,827</u>
289								
290	513	Maintenance of Electric Plant						
291		P	SG		40,892,808	5,571,918	40,892,808	5,571,918
292		P	SG		-	-	-	-
293		P	SG		-	-	-	-
294				B2	<u>40,892,808</u>	<u>5,571,918</u>	<u>40,892,808</u>	<u>5,571,918</u>



2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
ACCT		FUNC			UNADJUSTED RESULTS		NORMALIZED RESULTS	
295								
296	514	Maintenance of Misc. Steam Plant						
297		P	SG		10,537,088	1,435,749	10,537,088	1,435,749
298		P	SG		-	-	-	-
299		P	SG		-	-	-	-
300				B2	10,537,088	1,435,749	10,537,088	1,435,749
301								
302		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>915,932,245</b>	<b>130,220,152</b>	<b>985,331,506</b>	<b>140,783,638</b>
303	517	Operation Super & Engineering						
304		P	SG		-	-	-	-
305				B2	-	-	-	-
306								
307	518	Nuclear Fuel Expense						
308		P	SE		-	-	-	-
309								
310				B2	-	-	-	-
311								
312	519	Coolants and Water						
313		P	SG		-	-	-	-
314				B2	-	-	-	-
315								
316	520	Steam Expenses						
317		P	SG		-	-	-	-
318				B2	-	-	-	-
319								
320								
321								
322	523	Electric Expenses						
323		P	SG		-	-	-	-
324				B2	-	-	-	-
325								
326	524	Misc. Nuclear Expenses						
327		P	SG		-	-	-	-
328				B2	-	-	-	-
329								
330	528	Maintenance Super & Engineering						
331		P	SG		-	-	-	-
332				B2	-	-	-	-
333								
334	529	Maintenance of Structures						
335		P	SG		-	-	-	-
336				B2	-	-	-	-
337								
338	530	Maintenance of Reactor Plant						
339		P	SG		-	-	-	-
340				B2	-	-	-	-
341								
342	531	Maintenance of Electric Plant						
343		P	SG		-	-	-	-
344				B2	-	-	-	-
345								
346	532	Maintenance of Misc Nuclear						
347		P	SG		-	-	-	-
348				B2	-	-	-	-
349								
350		<b>Total Nuclear Power Generation</b>		<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
351								
352	535	Operation Super & Engineering						
353		P	SG		-	-	-	-
354		P	SG		-	-	-	-
355		P	SG		8,171,999	1,113,489	7,164,461	976,206
356		P	SG		2,334,426	318,081	2,901,637	395,367
357								
358				B2	10,506,425	1,431,571	10,066,098	1,371,573
359								
360	536	Water For Power						
361		P	DGP		-	-	-	-
362		P	SG		164,926	22,472	164,926	22,472
363		P	SG		-	-	-	-
364								
365				B2	164,926	22,472	164,926	22,472
366								
367	537	Hydraulic Expenses						
368		P	SG		-	-	-	-
369		P	SG		4,302,814	586,287	4,302,814	586,287
370		P	SG		327,473	44,620	327,473	44,620
371								
372				B2	4,630,286	630,907	4,630,286	630,907

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
373								
374	538	Electric Expenses						
375		P	DGP		-	-	-	-
376		P	SG		-	-	-	-
377		P	SG		-	-	-	-
378								
379				B2	-	-	-	-
380								
381	539	Misc. Hydro Expenses						
382		P	SG		-	-	-	-
383		P	SG		12,449,498	1,696,327	12,449,498	1,696,327
384		P	SG		6,504,788	886,321	6,504,788	886,321
385								
386								
387				B2	18,954,286	2,582,648	18,954,286	2,582,648
388								
389	540	Rents (Hydro Generation)						
390		P	DGP		-	-	-	-
391		P	SG		2,139,319	291,497	2,139,319	291,497
392		P	SG		91,791	12,507	91,791	12,507
393								
394				B2	2,231,110	304,004	2,231,110	304,004
395								
396	541	Maint Supervision & Engineering						
397		P	DGP		-	-	-	-
398		P	SG		381	52	381	52
399		P	SG		-	-	-	-
400								
401				B2	381	52	381	52
402								
403	542	Maintenance of Structures						
404		P	SG		-	-	-	-
405		P	SG		856,844	116,751	856,844	116,751
406		P	SG		21,069	2,871	21,069	2,871
407								
408				B2	877,913	119,622	877,913	119,622
409								
410								
411								
412								
413	543	Maintenance of Dams & Waterways						
414		P	SG		-	-	-	-
415		P	SG		679,082	92,529	679,082	92,529
416		P	SG		237,858	32,410	237,858	32,410
417								
418				B2	916,940	124,939	916,940	124,939
419								
420	544	Maintenance of Electric Plant						
421		P	SG		-	-	-	-
422		P	SG		955,815	130,236	955,815	130,236
423		P	SG		290,173	39,538	290,173	39,538
424								
425				B2	1,245,988	169,774	1,245,988	169,774
426								
427	545	Maintenance of Misc. Hydro Plant						
428		P	SG		(25,151,000)	(3,426,992)	-	-
429		P	SG		-	-	-	-
430		P	SG		3,113,834	424,281	3,259,865	444,178
431		P	SG		863,019	117,592	891,603	121,487
432								
433				B2	(21,174,147)	(2,885,119)	4,151,468	565,665
434								
435				B2	18,354,109	2,500,870	43,239,397	5,891,656
436								
437	546	Operation Super & Engineering						
438		P	SG		367,347	50,053	367,347	50,053
439		P	SG		-	-	-	-
440		P	SG		-	-	-	-
441				B2	367,347	50,053	367,347	50,053
442								
443	547	Fuel-Non-NPC						
444		P	SE		-	-	-	-
445		P	SE		-	-	-	-
446				B2	-	-	-	-
447								
448	547NPC	Fuel-NPC						
449		P	SE		406,640,031	59,151,809	743,053,409	108,088,113
450		P	SE		952,018	138,485	952,018	138,485
451				B2	407,592,049	59,290,295	744,005,427	108,226,598

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
452								
453	548	Generation Expense						
454		P	SG		16,811,158	2,290,632	17,533,541	2,389,062
455		P	SG		827,777	112,790	827,777	112,790
456		P	SG		-	-	-	-
457				B2	<u>17,638,935</u>	<u>2,403,423</u>	<u>18,361,318</u>	<u>2,501,852</u>
458								
459	549	Miscellaneous Other						
460		P	S		37,467	-	39,067	-
461		P	SG		3,808,064	518,874	3,808,064	518,874
462		P	SG		5,243,920	714,519	6,887,595	938,481
463		P	SG		-	-	-	-
464		P	SG		-	-	-	-
465				B2	<u>9,089,451</u>	<u>1,233,393</u>	<u>10,734,726</u>	<u>1,457,355</u>
466								
467								
468								
469								
470	550	Rents						
471		P	S		375,261	-	375,261	-
472		P	SG		39,563	5,391	39,563	5,391
473		P	SG		10,423,009	1,420,205	10,423,009	1,420,205
474				B2	<u>10,837,833</u>	<u>1,425,595</u>	<u>10,837,833</u>	<u>1,425,595</u>
475								
476	551	Maint Supervision & Engineering						
477		P	SG		-	-	-	-
478				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
479								
480	552	Maintenance of Structures						
481		P	SG		3,632,814	494,995	3,632,814	494,995
482		P	SG		59,303	8,080	59,303	8,080
483		P	SG		-	-	-	-
484				B2	<u>3,692,117</u>	<u>503,076</u>	<u>3,692,117</u>	<u>503,076</u>
485								
486	553	Maint of Generation & Electric Plant						
487		P	SG		8,365,387	1,139,840	7,515,398	1,024,023
488		P	SG		16,395,625	2,234,013	16,395,625	2,234,013
489		P	SG		229,983	31,337	229,983	31,337
490		P	SG		-	-	-	-
491				B2	<u>24,990,995</u>	<u>3,405,190</u>	<u>24,141,006</u>	<u>3,289,373</u>
492								
493	554	Maintenance of Misc. Other						
494		P	SG		2,132,669	290,590	2,132,669	290,590
495		P	SG		1,199,050	163,379	1,199,050	163,379
496		P	SG		165,841	22,597	165,841	22,597
497		P	SG		-	-	-	-
498				B2	<u>3,497,560</u>	<u>476,566</u>	<u>3,497,560</u>	<u>476,566</u>
499								
500		<b>Total Other Power Generation</b>		<b>B2</b>	<b><u>477,706,286</u></b>	<b><u>68,787,590</u></b>	<b><u>815,637,334</u></b>	<b><u>117,930,468</u></b>
501								
502								
503	555	Purchased Power-Non NPC						
504		DMSC	S		(89,327,925)	-	(89,327,925)	-
505					<u>(89,327,925)</u>	<u>-</u>	<u>(89,327,925)</u>	<u>-</u>
506								
507	555NPC	Purchased Power-NPC						
508		P	S		12,578,392	-	2,511,078	38
509		P	SE		(36,630,335)	(5,328,424)	(62,629,092)	(9,110,328)
510		Seasonal Co P	SG		797,025,879	108,600,093	1,475,136,707	200,997,217
511		P	DGP		-	-	-	-
512					<u>772,973,936</u>	<u>103,271,668</u>	<u>1,415,018,693</u>	<u>191,886,926</u>
513								
514		Total Purchased Power		B2	<u>683,646,011</u>	<u>103,271,668</u>	<u>1,325,690,768</u>	<u>191,886,926</u>
515								
516	556	System Control & Load Dispatch						
517		P	SG		1,089,056	148,391	1,089,056	148,391
518								
519				B2	<u>1,089,056</u>	<u>148,391</u>	<u>1,089,056</u>	<u>148,391</u>
520								
521								
522								
523	557	Other Expenses						
524		P	S		7,811,318	(171,116)	7,819,711	(167,289)
525		P	SG		32,760,812	4,463,879	37,443,079	5,101,869
526		P	SGCT		-	-	-	-
527		P	SE		8,271	1,203	8,271	1,203
528		P	SG		-	-	-	-
529		P	TROJP		-	-	-	-
530								
531				B2	<u>40,580,402</u>	<u>4,293,966</u>	<u>45,271,062</u>	<u>4,935,784</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	BUS				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
532								
533	Embedded Cost Differentials							
534	Company Owned HydiP		DGP		-	-	-	-
535	Company Owned HydiP		SG		-	-	-	-
536	Mid-C Contract	P	MC		-	-	-	-
537	Mid-C Contract	P	SG		-	-	-	-
538	Existing QF Contracts	P	S		-	-	-	-
539	Existing QF Contracts	P	SG		-	-	-	-
540								
541								
542								
543								
544								
545								
546	2020 Protocol Adjustment							
547	Baseline ECD	P	S		(10,164,458)	-	(10,164,458)	-
548	WY QF Adjustment	P	S		(7,175,000)	(7,175,000)	(7,175,000)	(7,175,000)
549	2020 Protocol Adjustment				(17,339,458)	(7,175,000)	(17,339,458)	(7,175,000)
550								
551	<b>Total Other Power Supply</b>			<b>B2</b>	<b>707,976,012</b>	<b>100,539,026</b>	<b>1,354,711,429</b>	<b>189,796,101</b>
552								
553	<b>Total Production Expense</b>			<b>B2</b>	<b>2,119,968,652</b>	<b>302,047,637</b>	<b>3,198,919,666</b>	<b>454,401,864</b>
554								
555								
556	Summary of Production Expense by Factor							
557	S				(86,783,882)	(7,960,645)	(95,922,265)	(7,342,251)
558	SG				1,194,219,798	162,720,414	1,904,773,718	259,538,125
559	SE				1,012,532,736	147,287,869	1,390,068,212	202,205,990
560	SNPPH				-	-	-	-
561	TROJP				-	-	-	-
562	SGCT				-	-	-	-
563	DGP				-	-	-	-
564	DEU				-	-	-	-
565	DEP				-	-	-	-
566	SNPPS				-	-	-	-
567	SNPPO				-	-	-	-
568	DGU				-	-	-	-
569	MC				-	-	-	-
570	SSGCT				-	-	-	-
571	SSECT				-	-	-	-
572	SSGC				-	-	-	-
573	SSGCH				-	-	-	-
574	SSECH				-	-	-	-
575	Total Production Expense by Factor				2,119,968,652	302,047,637	3,198,919,666	454,401,864
576	560 Operation Supervision & Engineering							
577	T		SG		11,487,085	1,565,192	13,024,593	1,774,688
578	T		SG		-	-	-	-
579								
580				B2	11,487,085	1,565,192	13,024,593	1,774,688
581								
582	561 Load Dispatching							
583	T		SG		17,048,762	2,323,008	17,048,762	2,323,008
584								
585				B2	17,048,762	2,323,008	17,048,762	2,323,008
586	562 Station Expense							
587	T		SG		3,423,768	466,511	3,423,768	466,511
588								
589				B2	3,423,768	466,511	3,423,768	466,511
590								
591	563 Overhead Line Expense							
592	T		SG		1,182,099	161,069	1,182,099	161,069
593								
594				B2	1,182,099	161,069	1,182,099	161,069
595								
596	564 Underground Line Expense							
597	T		SG		-	-	-	-
598								
599				B2	-	-	-	-
600								
601	565 Transmission of Electricity by Others							
602	T		SG		-	-	-	-
603	T		SE		-	-	-	-
604								
605								
606	565NPC Transmission of Electricity by Others-NPC							
607	T		SG		138,612,574	18,886,888	157,112,173	21,407,582
608	T		SE		19,437,867	2,827,525	10,374,492	1,509,123
609					158,050,441	21,714,413	167,486,664	22,916,705
610								
611	Total Transmission of Electricity by Others			B2	158,050,441	21,714,413	167,486,664	22,916,705

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
612								
613	566	Misc. Transmission Expense						
614		T	SG		2,272,352	309,623	2,272,352	309,623
615								
616				B2	2,272,352	309,623	2,272,352	309,623
617								
618	567	Rents - Transmission						
619		T	SG		2,590,491	352,972	2,590,491	352,972
620								
621				B2	2,590,491	352,972	2,590,491	352,972
622								
623	568	Maint Supervision & Engineering						
624		T	SG		1,099,331	149,791	1,099,331	149,791
625								
626				B2	1,099,331	149,791	1,099,331	149,791
627								
628	569	Maintenance of Structures						
629		T	SG		6,179,432	841,989	6,179,432	841,989
630								
631				B2	6,179,432	841,989	6,179,432	841,989
632								
633	570	Maintenance of Station Equipment						
634		T	SG		12,802,302	1,744,399	12,802,302	1,744,399
635								
636				B2	12,802,302	1,744,399	12,802,302	1,744,399
637								
638	571	Maintenance of Overhead Lines						
639		T	SG		16,190,493	2,206,063	17,217,453	2,345,993
640		T	SG		-	-	-	-
641								
642				B2	16,190,493	2,206,063	17,217,453	2,345,993
643								
644	572	Maintenance of Underground Lines						
645		T	SG		115,739	15,770	115,739	15,770
646								
647				B2	115,739	15,770	115,739	15,770
648								
649	573	Maint of Misc. Transmission Plant						
650		T	SG		122,513	16,693	122,513	16,693
651								
652				B2	122,513	16,693	122,513	16,693
653								
654		<b>Total Transmission Expense</b>		<b>B2</b>	<b>232,564,807</b>	<b>31,867,493</b>	<b>244,565,498</b>	<b>33,419,210</b>
655								
656		Summary of Transmission Expense by Factor						
657		SE			19,437,867	2,827,525	10,374,492	1,509,123
658		SG			213,126,940	29,039,967	234,191,007	31,910,087
659		SNPT			-	-	-	-
660		<b>Total Transmission Expense by Factor</b>			<b>232,564,807</b>	<b>31,867,493</b>	<b>244,565,498</b>	<b>33,419,210</b>
661	580	Operation Supervision & Engineering						
662		DPW	S		1,463,320	135,899	3,275,983	313,942
663		DPW	SNPD		10,308,394	921,832	12,937,632	1,156,952
664				B2	11,771,714	1,057,731	16,213,615	1,470,894
665								
666	581	Load Dispatching						
667		DPW	S		-	-	-	-
668		DPW	SNPD		14,896,495	1,332,124	14,896,495	1,332,124
669				B2	14,896,495	1,332,124	14,896,495	1,332,124
670								
671	582	Station Expense						
672		DPW	S		4,981,465	834,563	4,981,465	834,563
673		DPW	SNPD		520	46	520	46
674				B2	4,981,985	834,610	4,981,985	834,610
675								
676	583	Overhead Line Expenses						
677		DPW	S		9,895,361	681,564	9,895,361	681,564
678		DPW	SNPD		-	-	-	-
679				B2	9,895,361	681,564	9,895,361	681,564
680								
681	584	Underground Line Expense						
682		DPW	S		-	-	-	-
683		DPW	SNPD		-	-	-	-
684				B2	-	-	-	-
685								
686	585	Street Lighting & Signal Systems						
687		DPW	S		-	-	-	-
688		DPW	SNPD		287,907	25,746	287,907	25,746
689				B2	287,907	25,746	287,907	25,746

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
690								
691	586	Meter Expenses						
692		DPW	S		2,667,341	355,465	2,667,341	355,465
693		DPW	SNPD		-	-	-	-
694				B2	<u>2,667,341</u>	<u>355,465</u>	<u>2,667,341</u>	<u>355,465</u>
695								
696	587	Customer Installation Expenses						
697		DPW	S		18,500,730	1,607,971	18,500,730	1,607,971
698		DPW	SNPD		-	-	-	-
699				B2	<u>18,500,730</u>	<u>1,607,971</u>	<u>18,500,730</u>	<u>1,607,971</u>
700								
701	588	Misc. Distribution Expenses						
702		DPW	S		(11,385)	(126,450)	(11,385)	(126,450)
703		DPW	SNPD		786,084	70,296	786,084	70,296
704				B2	<u>774,698</u>	<u>(56,154)</u>	<u>774,698</u>	<u>(56,154)</u>
705								
706	589	Rents						
707		DPW	S		3,135,090	455,971	3,135,090	455,971
708		DPW	SNPD		16,999	1,520	16,999	1,520
709				B2	<u>3,152,089</u>	<u>457,491</u>	<u>3,152,089</u>	<u>457,491</u>
710								
711	590	Maint Supervision & Engineering						
712		DPW	S		3,391,223	351,593	3,391,223	351,593
713		DPW	SNPD		2,964,032	265,060	2,964,032	265,060
714				B2	<u>6,355,255</u>	<u>616,653</u>	<u>6,355,255</u>	<u>616,653</u>
715								
716	591	Maintenance of Structures						
717		DPW	S		1,959,084	306,863	1,959,084	306,863
718		DPW	SNPD		115,848	10,360	115,848	10,360
719				B2	<u>2,074,932</u>	<u>317,222</u>	<u>2,074,932</u>	<u>317,222</u>
720								
721	592	Maintenance of Station Equipment						
722		DPW	S		7,688,365	930,231	7,688,365	930,231
723		DPW	SNPD		985,213	88,103	985,213	88,103
724				B2	<u>8,673,578</u>	<u>1,018,334</u>	<u>8,673,578</u>	<u>1,018,334</u>
725	593	Maintenance of Overhead Lines						
726		DPW	S		112,197,405	6,005,707	117,676,513	6,472,506
727		DPW	SNPD		2,451,798	219,253	3,674,255	328,571
728				B2	<u>114,649,203</u>	<u>6,224,960</u>	<u>121,350,768</u>	<u>6,801,078</u>
729								
730	594	Maintenance of Underground Lines						
731		DPW	S		33,462,175	2,246,435	33,462,175	2,246,435
732		DPW	SNPD		22,749	2,034	22,749	2,034
733				B2	<u>33,484,923</u>	<u>2,248,470</u>	<u>33,484,923</u>	<u>2,248,470</u>
734								
735	595	Maintenance of Line Transformers						
736		DPW	S		-	-	-	-
737		DPW	SNPD		1,077,134	96,323	1,077,134	96,323
738				B2	<u>1,077,134</u>	<u>96,323</u>	<u>1,077,134</u>	<u>96,323</u>
739								
740	596	Maint of Street Lighting & Signal Sys.						
741		DPW	S		2,367,044	467,189	2,367,044	467,189
742		DPW	SNPD		-	-	-	-
743				B2	<u>2,367,044</u>	<u>467,189</u>	<u>2,367,044</u>	<u>467,189</u>
744								
745	597	Maintenance of Meters						
746		DPW	S		703,440	45,733	703,440	45,733
747		DPW	SNPD		(154,890)	(13,851)	(154,890)	(13,851)
748				B2	<u>548,550</u>	<u>31,881</u>	<u>548,550</u>	<u>31,881</u>
749								
750	598	Maint of Misc. Distribution Plant						
751		DPW	S		1,284,920	203,950	1,284,920	203,950
752		DPW	SNPD		11,429,399	1,022,078	11,429,399	1,022,078
753				B2	<u>12,714,319</u>	<u>1,226,028</u>	<u>12,714,319</u>	<u>1,226,028</u>
754								
755		<b>Total Distribution Expense</b>		<b>B2</b>	<b><u>248,873,258</u></b>	<b><u>18,543,608</u></b>	<b><u>260,016,724</u></b>	<b><u>19,532,889</u></b>
756								
757								
758		Summary of Distribution Expense by Factor						
759		S			203,685,577	14,502,684	210,977,348	15,147,526
760		SNPD			45,187,681	4,040,924	49,039,376	4,385,363
761								
762		Total Distribution Expense by Factor			<u>248,873,258</u>	<u>18,543,608</u>	<u>260,016,724</u>	<u>19,532,889</u>
763								
764	901	Supervision						
765		CUST	S		1,046	1,046	1,046	1,046
766		CUST	CN		2,325,448	167,364	2,325,448	167,364
767				B2	<u>2,326,494</u>	<u>168,410</u>	<u>2,326,494</u>	<u>168,410</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
768								
769	902	Meter Reading Expense						
770		CUST	S		13,958,622	1,431,845	13,958,622	1,431,845
771		CUST	CN		498,419	35,871	498,419	35,871
772				B2	<u>14,457,041</u>	<u>1,467,717</u>	<u>14,457,041</u>	<u>1,467,717</u>
773								
774	903	Customer Receipts & Collections						
775		CUST	S		4,034,057	393,382	4,823,213	480,726
776		CUST	CN		36,189,805	2,604,599	37,869,086	2,725,458
777				B2	<u>40,223,862</u>	<u>2,997,981</u>	<u>42,692,299</u>	<u>3,206,183</u>
778								
779	904	Uncollectible Accounts						
780		CUST	S		16,915,117	1,350,584	16,969,370	1,404,838
781		P	SG		-	-	-	-
782		CUST	CN		30,915	2,225	30,915	2,225
783				B2	<u>16,946,032</u>	<u>1,352,809</u>	<u>17,000,285</u>	<u>1,407,063</u>
784								
785	905	Misc. Customer Accounts Expense						
786		CUST	S		(21)	(21)	(21)	(21)
787		CUST	CN		2,325	167	2,325	167
788				B2	<u>2,304</u>	<u>146</u>	<u>2,304</u>	<u>146</u>
789								
790		<b>Total Customer Accounts Expense</b>		<b>B2</b>	<b><u>73,955,733</u></b>	<b><u>5,987,063</u></b>	<b><u>76,478,423</u></b>	<b><u>6,249,519</u></b>
791								
792		Summary of Customer Accts Exp by Factor						
793		S			34,908,821	3,176,837	35,752,230	3,318,434
794		CN			39,046,912	2,810,227	40,726,193	2,931,085
795		SG			-	-	-	-
796		Total Customer Accounts Expense by Factor			<u>73,955,733</u>	<u>5,987,063</u>	<u>76,478,423</u>	<u>6,249,519</u>
797								
798	907	Supervision						
799		CUST	S		-	-	-	-
800		CUST	CN		570	41	570	41
801				B2	<u>570</u>	<u>41</u>	<u>570</u>	<u>41</u>
802								
803	908	Customer Assistance						
804		CUST	S		122,535,185	1,019,792	122,951,013	1,083,310
805		CUST	CN		2,439,936	175,603	2,671,682	192,282
806								
807								
808				B2	<u>124,975,121</u>	<u>1,195,395</u>	<u>125,622,695</u>	<u>1,275,592</u>
809								
810	909	Informational & Instructional Adv						
811		CUST	S		1,339,637	183,346	1,368,490	183,431
812		CUST	CN		2,386,815	171,780	2,365,802	170,268
813				B2	<u>3,726,452</u>	<u>355,126</u>	<u>3,734,292</u>	<u>353,699</u>
814								
815	910	Misc. Customer Service						
816		CUST	S		-	-	-	-
817		CUST	CN		1,453	105	1,453	105
818								
819				B2	<u>1,453</u>	<u>105</u>	<u>1,453</u>	<u>105</u>
820								
821		<b>Total Customer Service Expense</b>		<b>B2</b>	<b><u>128,703,596</u></b>	<b><u>1,550,667</u></b>	<b><u>129,359,011</u></b>	<b><u>1,629,437</u></b>
822								
823								
824		Summary of Customer Service Exp by Factor						
825		S			123,874,821	1,203,138	124,319,503	1,266,741
826		CN			4,828,775	347,529	5,039,508	362,696
827								
828		Total Customer Service Expense by Factor		B2	<u>128,703,596</u>	<u>1,550,667</u>	<u>129,359,011</u>	<u>1,629,437</u>
829								
830								
831	911	Supervision						
832		CUST	S		-	-	-	-
833		CUST	CN		-	-	-	-
834				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
835								
836	912	Demonstration & Selling Expense						
837		CUST	S		-	-	-	-
838		CUST	CN		-	-	-	-
839				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
840								
841	913	Advertising Expense						
842		CUST	S		293	293	293	293
843		CUST	CN		-	-	-	-
844				B2	<u>293</u>	<u>293</u>	<u>293</u>	<u>293</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
845								
846	916	Misc. Sales Expense						
847		CUST	S		-	-	-	-
848		CUST	CN		-	-	-	-
849				B2	-	-	-	-
850								
851		<b>Total Sales Expense</b>		<b>B2</b>	<b>293</b>	<b>293</b>	<b>293</b>	<b>293</b>
852								
853								
854		Total Sales Expense by Factor						
855		S			293	293	293	293
856		CN			-	-	-	-
857		Total Sales Expense by Factor			293	293	293	293
858								
859		<b>Total Customer Service Exp Including Sales</b>		<b>B2</b>	<b>128,703,889</b>	<b>1,550,960</b>	<b>129,359,304</b>	<b>1,629,730</b>
860	920	Administrative & General Salaries						
861		PTD	S		179,438	-	216,826	1,088
862		CUST	CN		-	-	-	-
863		PTD	SO		73,269,414	9,280,024	75,290,077	9,535,953
864				B2	73,448,852	9,280,024	75,506,903	9,537,041
865								
866	921	Office Supplies & expenses						
867		PTD	S		(1,722,120)	16,179	(1,722,120)	16,179
868		CUST	CN		95,133	6,847	95,133	6,847
869		PTD	SO		14,595,796	1,848,648	15,896,374	2,013,374
870				B2	12,968,809	1,871,673	14,269,387	2,036,399
871								
872	922	A&G Expenses Transferred						
873		PTD	S		-	-	-	-
874		CUST	CN		-	-	-	-
875		PTD	SO		(39,987,380)	(5,064,649)	(39,987,380)	(5,064,649)
876				B2	(39,987,380)	(5,064,649)	(39,987,380)	(5,064,649)
877								
878	923	Outside Services						
879		PTD	S		1,622,064	374,555	1,622,064	374,555
880		CUST	CN		-	-	-	-
881		PTD	SO		30,807,772	3,901,995	30,807,772	3,901,995
882				B2	32,429,836	4,276,550	32,429,836	4,276,550
883								
884	924	Property Insurance						
885		PT	S		11,788,002	12,545	12,019,358	243,901
886		PT	SG		-	-	-	-
887		PTD	SO		4,261,943	539,801	4,164,781	527,495
888				B2	16,049,944	552,346	16,184,139	771,396
889								
890	925	Injuries & Damages						
891		PTD	S		798,639	-	798,639	-
892		PTD	SO		106,214,122	13,452,674	53,166,455	6,733,860
893				B2	107,012,761	13,452,674	53,965,095	6,733,860
894								
895	926	Employee Pensions & Benefits						
896		LABOR	S		(8,363,082)	(1,947,551)	(8,363,082)	(1,947,551)
897		CUST	CN		-	-	-	-
898		LABOR	SO		137,802,351	17,453,519	131,268,472	16,625,962
899				B2	129,439,269	15,505,968	122,905,390	14,678,411
900								
901	927	Franchise Requirements						
902		DMSC	S		-	-	-	-
903		DMSC	SO		-	-	-	-
904				B2	-	-	-	-
905								
906	928	Regulatory Commission Expense						
907		DMSC	S		17,852,503	2,130,755	17,829,526	2,130,755
908		P	SE		-	-	-	-
909		DMSC	SO		2,644,343	334,922	2,644,343	334,922
910		FERC	SG		6,590,391	897,985	6,613,369	901,116
911				B2	27,087,237	3,363,662	27,087,237	3,366,793
912								
913	929	Duplicate Charges						
914		LABOR	S		-	-	-	-
915		LABOR	SO		(127,912,380)	(16,200,893)	(127,909,449)	(16,200,521)
916				B2	(127,912,380)	(16,200,893)	(127,909,449)	(16,200,521)
917								
918	930	Misc General Expenses						
919		PTD	S		80,308	80,308	80,308	80,308
920		CUST	CN		-	-	-	-
921		P	SG		-	-	-	-
922		LABOR	SO		2,340,571	296,448	2,340,571	296,448
923				B2	2,420,879	376,756	2,420,879	376,756



2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
924								
925	931	Rents						
926		PTD	S		(240,976)	(91,355)	(240,976)	(91,355)
927		PTD	SO		(27,429)	(3,474)	(27,429)	(3,474)
928				B2	<u>(268,405)</u>	<u>(94,829)</u>	<u>(268,405)</u>	<u>(94,829)</u>
929								
930	935	Maintenance of General Plant						
931		G	S		496,796	12,061	505,680	12,061
932		CUST	CN		52,428	3,773	52,428	3,773
933		G	SO		<u>25,341,583</u>	<u>3,209,668</u>	<u>25,490,958</u>	<u>3,228,587</u>
934				B2	<u>25,890,806</u>	<u>3,225,502</u>	<u>26,049,066</u>	<u>3,244,421</u>
935								
936		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b><u>258,580,227</u></b>	<b><u>30,544,783</u></b>	<b><u>202,652,697</u></b>	<b><u>23,661,629</u></b>
937								
938		Summary of A&G Expense by Factor						
939		S			22,491,572	587,496	22,746,223	819,941
940		SE			-	-	-	-
941		SO			229,350,703	29,048,683	173,145,545	21,929,952
942		SG			6,590,391	897,985	6,613,369	901,116
943		CN			<u>147,561</u>	<u>10,620</u>	<u>147,561</u>	<u>10,620</u>
944		Total A&G Expense by Factor			<u>258,580,227</u>	<u>30,544,783</u>	<u>202,652,697</u>	<u>23,661,629</u>
945								
946		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b><u>3,062,646,566</u></b>	<b><u>390,541,544</u></b>	<b><u>4,111,992,313</u></b>	<b><u>538,894,841</u></b>
947	403SP	Steam Depreciation						
948		P	S		(6,748,935)	-	(6,748,935)	-
949		P	SG		37,789,631	5,149,089	37,789,631	5,149,089
950		P	SG		<u>260,270,516</u>	<u>35,463,594</u>	<u>270,296,337</u>	<u>36,829,679</u>
951		P	SG		<u>50,773,365</u>	<u>6,918,210</u>	<u>50,773,365</u>	<u>6,918,210</u>
952				B3	<u>342,084,577</u>	<u>47,530,893</u>	<u>352,110,398</u>	<u>48,896,978</u>
953								
954	403NP	Nuclear Depreciation						
955		P	SG		-	-	-	-
956				B3	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
957								
958	403HP	Hydro Depreciation						
959		P	SG		(20,144,006)	(2,744,755)	(20,144,006)	(2,744,755)
960		P	SG		1,334,121	181,783	1,334,121	181,783
961		P	SG		<u>42,243,083</u>	<u>5,755,902</u>	<u>44,385,341</u>	<u>6,047,799</u>
962		P	SG		<u>7,591,298</u>	<u>1,034,365</u>	<u>9,879,041</u>	<u>1,346,085</u>
963				B3	<u>31,024,496</u>	<u>4,227,294</u>	<u>35,454,497</u>	<u>4,830,912</u>
964								
965	403OP	Other Production Depreciation						
966		P	S		19,905	-	-	-
967		P	SG		<u>70,914,769</u>	<u>9,662,610</u>	<u>67,188,627</u>	<u>9,154,899</u>
968		P	SG		<u>4,166,645</u>	<u>567,733</u>	<u>4,166,645</u>	<u>567,733</u>
969		P	SG		<u>143,825,167</u>	<u>19,597,138</u>	<u>149,927,245</u>	<u>20,428,587</u>
970				B3	<u>218,926,486</u>	<u>29,827,482</u>	<u>221,282,516</u>	<u>30,151,219</u>
971								
972	403TP	Transmission Depreciation						
973		T	SG		8,313,624	1,132,787	8,313,624	1,132,787
974		T	SG		<u>10,406,832</u>	<u>1,418,000</u>	<u>10,406,832</u>	<u>1,418,000</u>
975		T	SG		<u>117,709,517</u>	<u>16,038,707</u>	<u>133,254,049</u>	<u>18,156,753</u>
976				B3	<u>136,429,973</u>	<u>18,589,494</u>	<u>151,974,505</u>	<u>20,707,540</u>
977								
978								
979								
980	403	Distribution Depreciation						
981	360	Land & Land Rights	DPW	S	439,180	157,809	705,729	172,264
982	361	Structures	DPW	S	2,281,514	331,531	2,797,630	359,520
983	362	Station Equipment	DPW	S	<u>27,350,045</u>	<u>3,187,142</u>	<u>31,620,896</u>	<u>3,418,753</u>
984	363	Storage Battery Equ	DPW	S	-	-	-	-
985	364	Poles & Towers	DPW	S	<u>47,906,839</u>	<u>6,072,823</u>	<u>53,154,019</u>	<u>6,357,381</u>
986	365	OH Conductors	DPW	S	<u>20,686,649</u>	<u>3,090,018</u>	<u>23,968,732</u>	<u>3,268,007</u>
987	366	UG Conduit	DPW	S	<u>9,820,150</u>	<u>949,875</u>	<u>11,472,466</u>	<u>1,039,481</u>
988	367	UG Conductor	DPW	S	<u>20,135,081</u>	<u>1,765,414</u>	<u>23,944,868</u>	<u>1,972,022</u>
989	368	Line Trans	DPW	S	<u>36,479,676</u>	<u>3,883,684</u>	<u>42,154,804</u>	<u>4,191,450</u>
990	369	Services	DPW	S	<u>21,511,867</u>	<u>2,055,535</u>	<u>25,083,000</u>	<u>2,249,200</u>
991	370	Meters	DPW	S	<u>10,607,879</u>	<u>893,854</u>	<u>11,576,591</u>	<u>946,388</u>
992	371	Inst Cust Prem	DPW	S	<u>458,351</u>	<u>35,143</u>	<u>490,349</u>	<u>36,878</u>
993	372	Leased Property	DPW	S	-	-	-	-
994	373	Street Lighting	DPW	S	<u>2,249,155</u>	<u>298,795</u>	<u>2,478,488</u>	<u>311,232</u>
995				B3	<u>199,926,386</u>	<u>22,721,624</u>	<u>229,447,571</u>	<u>24,322,577</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
996								
997	403GP	General Depreciation						
998		G-SITUS	S		15,727,147	2,470,777	17,367,731	3,079,280
999		G-DGP	SG		11,531	1,571	11,531	1,571
1000		G-DGU	SG		34,736	4,733	34,736	4,733
1001		P	SE		114,149	16,605	109,863	15,981
1002		CUST	CN		916,818	65,984	825,702	59,426
1003		G-SG	SG		10,281,034	1,400,860	11,071,113	1,508,513
1004		PTD	SO		17,979,123	2,277,167	25,289,786	3,203,108
1005		G-SG	SG		8,811	1,201	8,811	1,201
1006		G-SG	SG		-	-	-	-
1007				B3	45,073,350	6,238,896	54,719,273	7,873,812
1008								
1009	403GV0	General Vehicles						
1010		G-SG	SG		-	-	-	-
1011				B3	-	-	-	-
1012								
1013	403MP	Mining Depreciation						
1014		P	SE		-	-	-	-
1015				B3	-	-	-	-
1016								
1017	403EP	Experimental Plant Depreciation						
1018		P	SG		-	-	-	-
1019		P	SG		-	-	-	-
1020				B3	-	-	-	-
1021	4031	ARO Depreciation						
1022		P	S		-	-	-	-
1023				B3	-	-	-	-
1024								
1025								
1026		<b>Total Depreciation Expense</b>		<b>B3</b>	<b>973,465,268</b>	<b>129,135,683</b>	<b>1,044,988,760</b>	<b>136,783,038</b>
1027								
1028	Summary	S			208,924,503	25,192,400	240,066,366	27,401,857
1029		DGP			-	-	-	-
1030		DGU			-	-	-	-
1031		SG			745,530,675	101,583,528	778,697,043	106,102,666
1032		SO			17,979,123	2,277,167	25,289,786	3,203,108
1033		CN			916,818	65,984	825,702	59,426
1034		SE			114,149	16,605	109,863	15,981
1035		SSGCH			-	-	-	-
1036		SSGCT			-	-	-	-
1037		<b>Total Depreciation Expense By Factor</b>			<b>973,465,268</b>	<b>129,135,683</b>	<b>1,044,988,760</b>	<b>136,783,038</b>
1038								
1039	404GP	Amort of LT Plant - Leasehold Improvements						
1040		I-SITUS	S		354,949	56,728	316,980	77,099
1041		I-SG	SG		-	-	-	-
1042		PTD	SO		108,292	13,716	108,292	13,716
1043		I-DGU	SG		-	-	-	-
1044		CUST	CN		-	-	-	-
1045		I-DGP	SG		-	-	-	-
1046				B4	463,241	70,444	425,272	90,815
1047								
1048	404SP	Amort of LT Plant - Cap Lease Steam						
1049		P	SG		-	-	-	-
1050		P	SG		-	-	-	-
1051				B4	-	-	-	-
1052								
1053	404IP	Amort of LT Plant - Intangible Plant						
1054		I-SITUS	S		4,397,561	111,654	4,408,806	128,061
1055		P	SE		1,821	265	(43)	(6)
1056		I-SG	SG		14,800,899	2,016,721	7,159,319	975,505
1057		PTD	SO		21,446,143	2,716,286	40,213,991	5,093,350
1058		CUST	CN		15,710,630	1,130,702	14,731,619	1,060,242
1059		I-SG	SG		2,697,182	367,509	2,679,539	365,105
1060		I-SG	SG		324,217	44,177	311,649	42,464
1061		I-DGP	SG		78,646	10,716	78,646	10,716
1062		I-SG	SG		-	-	-	-
1063		I-SG	SG		-	-	-	-
1064		I-DGU	SG		12,470	1,699	12,470	1,699
1065				B4	59,469,569	6,399,730	69,595,997	7,677,137
1066								
1067	404MP	Amort of LT Plant - Mining Plant						
1068		P	SE		-	-	-	-
1069				B4	-	-	-	-
1070								
1071	404OP	Amort of LT Plant - Other Plant						
1072		P	S		32,498	-	-	-
1073				B4	32,498	-	-	-
1074								
1075								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1076	404HP	Amortization of Other Electric Plant						
1077		P	SG		311,932	42,503	312,376	42,563
1078		P	SG		-	-	-	-
1079		P	SG		-	-	-	-
1080				B4	<u>311,932</u>	<u>42,503</u>	<u>312,376</u>	<u>42,563</u>
1081								
1082	<b>Total Amortization of Limited Term Plant</b>			<b>B4</b>	<b><u>60,277,239</u></b>	<b><u>6,512,677</u></b>	<b><u>70,333,644</u></b>	<b><u>7,810,515</u></b>
1083								
1084								
1085	405	Amortization of Other Electric Plant						
1086		GP	S		-	-	-	-
1087								
1088				B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1089								
1090	406	Amortization of Plant Acquisition Adj						
1091		P	S		301,635	-	301,635	-
1092		P	SG		-	-	-	-
1093		P	SG		-	-	-	-
1094		P	SG		2,243,028	305,628	(1,639,293)	(223,365)
1095		P	SO		-	-	-	-
1096				B4	<u>2,544,664</u>	<u>305,628</u>	<u>(1,337,657)</u>	<u>(223,365)</u>
1097	407	Amort of Prop Losses, Unrec Plant, etc						
1098		DPW	S		14,596,479	4,943,374	24,082,947	14,429,842
1099		GP	SO		-	-	-	-
1100		P	SG-P		-	-	-	-
1101		P	SE		-	-	-	-
1102		P	SG		25,696	3,501	1,886,466	257,044
1103		P	TROJP		-	-	-	-
1104				B4	<u>14,622,175</u>	<u>4,946,875</u>	<u>25,969,413</u>	<u>14,686,886</u>
1105								
1106	<b>Total Amortization Expense</b>			<b>B4</b>	<b><u>77,444,077</u></b>	<b><u>11,765,180</u></b>	<b><u>94,965,400</u></b>	<b><u>22,274,037</u></b>
1107								
1108								
1109								
1110	Summary of Amortization Expense by Factor							
1111		S			19,683,122	5,111,756	29,110,369	14,635,003
1112		SE			1,821	265	(43)	(6)
1113		TROJP			-	-	-	-
1114		DGP			-	-	-	-
1115		DGU			-	-	-	-
1116		SO			21,554,435	2,730,002	40,322,283	5,107,066
1117		SSGCT			-	-	-	-
1118		SSGCH			-	-	-	-
1119		CN			15,710,630	1,130,702	14,731,619	1,060,242
1120		SG			20,494,070	2,792,454	10,801,172	1,471,732
1121	Total Amortization Expense by Factor				<u>77,444,077</u>	<u>11,765,180</u>	<u>94,965,400</u>	<u>22,274,037</u>
1122	408	Taxes Other Than Income						
1123		DMSC	S		33,500,636	1,932,271	33,500,636	1,932,271
1124		GP	GPS		168,331,505	21,320,224	180,242,000	22,828,762
1125		GP	SO		14,173,839	1,795,204	14,173,839	1,795,204
1126		P	SE		1,145,877	166,685	1,145,877	166,685
1127		P	SG		2,331,651	317,703	5,245,944	714,795
1128		DMSC	OPRV-ID		-	-	-	-
1129		GP	EXCTAX		-	-	-	-
1130		GP	SG		-	-	-	-
1131								
1132								
1133								
1134	<b>Total Taxes Other Than Income</b>			<b>B5</b>	<b><u>219,483,507</u></b>	<b><u>25,532,087</u></b>	<b><u>234,308,295</u></b>	<b><u>27,437,717</u></b>
1135								
1136								
1137	41140	Deferred Investment Tax Credit - Fed						
1138		PTD	DGU		(1,225,606)	(45,325)	(471,298)	(17,430)
1139								
1140				B7	<u>(1,225,606)</u>	<u>(45,325)</u>	<u>(471,298)</u>	<u>(17,430)</u>
1141								
1142	41141	Deferred Investment Tax Credit - Idaho						
1143		PTD	DGU		-	-	-	-
1144								
1145				B7	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1146								
1147	<b>Total Deferred ITC</b>			<b>B7</b>	<b><u>(1,225,606)</u></b>	<b><u>(45,325)</u></b>	<b><u>(471,298)</u></b>	<b><u>(17,430)</u></b>
1148								
1149								
1150	427	Interest on Long-Term Debt						
1151		GP	S		-	-	439,182,116	52,866,350
1152		GP	SNP		405,404,206	50,661,962	-	-
1153				B6	<u>405,404,206</u>	<u>50,661,962</u>	<u>439,182,116</u>	<u>52,866,350</u>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1154								
1155	428	Amortization of Debt Disc & Exp						
1156		GP	SNP		5,087,193	635,729	5,087,193	635,729
1157				B6	5,087,193	635,729	5,087,193	635,729
1158								
1159	429	Amortization of Premium on Debt						
1160		GP	SNP		(5,487)	(686)	(5,487)	(686)
1161				B6	(5,487)	(686)	(5,487)	(686)
1162								
1163	431	Other Interest Expense						
1164		NUTIL	OTH		-	-	-	-
1165		GP	SO		-	-	-	-
1166		GP	SNP		19,348,476	2,417,912	19,348,476	2,417,912
1167				B6	19,348,476	2,417,912	19,348,476	2,417,912
1168								
1169	432	AFUDC - Borrowed						
1170		GP	SNP		(23,890,736)	(2,985,543)	(23,890,736)	(2,985,543)
1171					(23,890,736)	(2,985,543)	(23,890,736)	(2,985,543)
1172								
1173		Total Elec. Interest Deductions for Tax		B6	405,943,652	50,729,375	439,721,562	52,933,762
1174								
1175		Non-Regulated Portion of Interest						
1176		427 NUTIL	NUTIL		-	-	-	-
1177		428 NUTIL	NUTIL		-	-	-	-
1178		429 NUTIL	NUTIL		-	-	-	-
1179		431 NUTIL	NUTIL		-	-	-	-
1180								
1181		Total Non-Regulated Interest			-	-	-	-
1182								
1183		Total Interest Deductions for Tax		B6	405,943,652	50,729,375	439,721,562	52,933,762
1184								
1185								
1186	419	Interest & Dividends						
1187		GP	S		-	-	-	-
1188		GP	SNP		(52,821,007)	(6,600,859)	(52,821,007)	(6,600,859)
1189		Total Operating Deductions for Tax		B6	(52,821,007)	(6,600,859)	(52,821,007)	(6,600,859)
1190								
1191								
1192	41010	Deferred Income Tax - Federal-DR						
1193		GP	S		22,007,962	(975,346)	1,227,291	(1,916,973)
1194		P	TROJD		-	-	-	-
1195		PT	SG		-	-	-	-
1196		LABOR	SO		(19,444,576)	(2,462,776)	(33,826,770)	(4,284,369)
1197		GP	SNP		18,860,811	2,356,970	83,881,908	10,482,432
1198		P	SE		(21,922,658)	(3,188,975)	10,646	1,549
1199		PT	SG		45,853,091	6,247,790	35,133,817	4,787,217
1200		GP	GPS		22,162,423	2,807,008	11,722,400	1,484,714
1201		DITEXP	DITEXP		-	-	-	-
1202		CUST	BADDEBT		-	-	-	-
1203		CUST	CN		-	-	-	-
1204		IBT	IBT		-	-	-	-
1205		DPW	CIAC		-	-	-	-
1206		GP	SCHMDEPR		-	-	-	-
1207		TAXDEPR	TAXDEPR		349,485,592	52,374,164	341,023,659	51,106,052
1208		DPW	SNPD		131,749	11,782	-	-
1209				B7	417,134,394	57,170,616	439,172,951	61,660,622
1210								
1211								
1212								
1213	41110	Deferred Income Tax - Federal-CR						
1214		GP	S		(75,950,021)	(20,067,390)	(86,402,617)	(14,110,223)
1215		P	SE		13,343,654	1,941,032	(1,311,575)	(190,788)
1216		PT	SG		-	-	-	-
1217		GP	SNP		(10,509,515)	(1,313,338)	(43,482,839)	(5,433,900)
1218		PT	SG		(638,624)	(87,017)	957,098	130,411
1219		GP	GPS		564,828	71,539	-	-
1220		LABOR	SO		(2,286,677)	(289,622)	(2,435,406)	(308,459)
1221		PT	SNPD		(975,981)	(87,277)	-	-
1222		CUST	BADDEBT		(231,600)	(19,169)	(0)	(0)
1223		P	SGCT		-	-	-	-
1224		DITEXP	DITEXP		-	-	-	-
1225		P	TROJD		30,151	4,158	1	0
1226		IBT	IBT		-	-	-	-
1227		DPW	CIAC		(27,014,725)	(2,415,801)	(27,819,217)	(2,487,743)
1228		GP	SCHMDEPR		(263,425,062)	(34,480,831)	(283,974,844)	(37,170,679)
1229		TAXDEPR	TAXDEPR		-	-	-	-
1230				B7	(367,093,572)	(56,743,715)	(444,469,400)	(59,571,381)
1231								
1232		<b>Total Deferred Income Taxes</b>		<b>B7</b>	<b>50,040,822</b>	<b>426,901</b>	<b>(5,296,449)</b>	<b>2,089,240</b>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024			
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
						TOTAL	WYOMING	TOTAL	WYOMING
1233	SCHMAF	Additions - Flow Through							
1234		SCHMAF	S			-	-	-	-
1235		SCHMAF	SNP			-	-	-	-
1236		SCHMAF	SO			-	-	-	-
1237		SCHMAF	SE			-	-	-	-
1238		SCHMAF	TROJP			-	-	-	-
1239		SCHMAF	SG			-	-	-	-
1240					B6	-	-	-	-
1241									
1242	SCHMAP	Additions - Permanent							
1243		P	S			-	-	-	-
1244		P	SE			108,784	15,824	20,055	2,917
1245		LABOR	SNP			-	-	-	-
1246		SCHMAP-SO	SO			983,171	124,525	1,246,623	157,893
1247		SCHMAP	SG			-	-	-	-
1248		DPW	SCHMDEXP			107,499	14,071	107,499	14,071
1249					B6	1,199,454	154,420	1,374,177	174,881
1250									
1251	SCHMAT	Additions - Temporary							
1252		SCHMAT-SITUS	S			(61,827,648)	2,955,938	17,483,826	4,299,795
1253		P	SGCT			-	-	-	-
1254		DPW	CIAC			109,875,810	9,825,682	113,147,886	10,118,288
1255		SCHMAT-SNP	SNP			42,744,891	5,341,681	176,855,846	22,101,064
1256		P	TROJD			(122,629)	(16,911)	-	-
1257		P	SG			-	-	-	-
1258		SCHMAT-SE	SE			(54,272,067)	(7,894,675)	5,334,504	775,983
1259		P	SG			2,660,415	362,499	(3,815,914)	(519,944)
1260		SCHMAT-GPS	GPS			(2,297,299)	(290,967)	(0)	(0)
1261		SCHMAT-SO	SO			9,300,489	1,177,964	9,905,407	1,254,581
1262		SCHMAT-SNP	SNPD			3,969,565	354,980	-	-
1263		CUST	BADDEBT			941,978	77,965	0	0
1264		P	TAXDEPR			-	-	-	-
1265		BOOKDEPR	SCHMDEXP			1,071,417,204	140,242,370	1,154,998,432	151,182,674
1266					B6	1,122,390,709	152,136,526	1,473,909,986	189,212,440
1267									
1268	TOTAL SCHEDULE - M ADDITIONS				B6	1,123,590,163	152,290,946	1,475,284,164	189,387,321
1269									
1270	SCHMDF	Deductions - Flow Through							
1271		SCHMDF	S			-	-	-	-
1272		SCHMDF	DGP			-	-	-	-
1273		SCHMDF	DGU			-	-	-	-
1274					B6	-	-	-	-
1275	SCHMDP	Deductions - Permanent							
1276		SCHMDP	S			-	-	-	-
1277		P	SE			6,341,712	922,496	545,865	79,404
1278		PTD	SNP			86,026	10,750	107,935	13,488
1279		BOOKDEPR	SCHMDEXP			-	-	-	-
1280		P	SG			-	-	-	-
1281		SCHMDP-SO	SO			-	-	-	-
1282					B6	6,427,738	933,246	653,800	92,892
1283									
1284	SCHMDT	Deductions - Temporary							
1285		GP	S			89,512,006	(3,966,975)	4,991,696	(7,796,815)
1286		CUST	BADDEBT			-	-	-	-
1287		SCHMDT-SNP	SNP			76,711,743	9,586,401	341,169,200	42,634,735
1288		CUST	CN			-	-	-	-
1289		SCHMDT	SG			-	-	-	-
1290		CUST	DGP			-	-	-	-
1291		P	SE			(89,165,063)	(12,970,378)	43,301	6,299
1292		SCHMDT-SG	SG			186,496,263	25,411,360	142,898,242	19,470,839
1293		SCHMDT-GPS	GPS			90,140,253	11,416,819	47,678,004	6,038,714
1294		SCHMDT-SO	SO			(79,086,091)	(10,016,742)	(137,582,150)	(17,425,629)
1295		TAXDEPR	TAXDEPR			1,421,447,421	213,019,139	1,387,030,573	207,861,405
1296		DPW	SNPD			535,855	47,919	-	-
1297					B6	1,696,592,387	232,527,544	1,786,228,865	250,789,548
1298									
1299	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,703,020,124	233,460,790	1,786,882,665	250,882,440
1300									
1301	<b>TOTAL SCHEDULE - M ADJUSTMENTS</b>				<b>B6</b>	<b>(579,429,961)</b>	<b>(81,169,845)</b>	<b>(311,598,501)</b>	<b>(61,495,119)</b>
1302									
1303									
1304									
1305	40911	State Income Taxes							
1306		IBT				4,509,986	(1,270,278)	(23,089,975)	(3,993,775)
1307		IBT	IBT			-	-	-	-
1308		PTC	P	SG		-	-	-	-
1309		IBT	IBT			-	-	-	-
1310	<b>Total State Tax Expense</b>					<b>4,509,986</b>	<b>(1,270,278)</b>	<b>(23,089,975)</b>	<b>(3,993,775)</b>
1311									
1312									

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	BUS				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
1313	Calculation of Taxable Income:							
1314	Operating Revenues				5,362,733,790	653,971,238	5,675,333,173	745,178,336
1315	Operating Deductions:							
1316	O & M Expenses				3,062,646,566	390,541,544	4,111,992,313	538,894,841
1317	Depreciation Expense				973,465,268	129,135,683	1,044,988,760	136,783,038
1318	Amortization Expense				77,444,077	11,765,180	94,965,400	22,274,037
1319	Taxes Other Than Income				219,483,507	25,532,087	234,308,295	27,437,717
1320	Interest & Dividends (AFUDC-Equity)				(52,821,007)	(6,600,859)	(52,821,007)	(6,600,859)
1321	Misc Revenue & Expense				(2,197,140)	(321,936)	(830,893)	(70,707)
1322	Total Operating Deductions				4,278,021,271	550,051,700	5,432,602,868	718,718,068
1323	Other Deductions:							
1324	Interest Deductions				405,943,652	50,729,375	439,721,562	52,933,762
1325	Interest on PCRBS				-	-	-	-
1326	Schedule M Adjustments				(579,429,961)	(81,169,845)	(311,598,501)	(61,495,119)
1327								
1328	Income Before State Taxes				99,338,905	(27,979,681)	(508,589,758)	(87,968,613)
1329								
1330	State Income Taxes				4,509,986	(1,270,278)	(23,089,975)	(3,993,775)
1331								
1332	Total Taxable Income				94,828,919	(26,709,404)	(485,499,783)	(83,974,838)
1333								
1334	Tax Rate				21.0%	21.0%	21.0%	21.0%
1335								
1336	Federal Income Tax - Calculated				19,914,073	(5,608,975)	(101,954,955)	(17,634,716)
1337								
1338	Adjustments to Calculated Tax:							
1339	40910	P	SE		(109,911)	(15,988)	(20,000)	(2,909)
1340	40910	PTC	SG		(137,286,826)	(18,706,246)	(212,811,005)	(28,996,919)
1341	40910	P	SO		(11,160)	(1,413)	(23,623)	(2,992)
1342	40910	IRS Settle	LABOR	S	-	-	-	-
1343	<b>Federal Income Tax Expense</b>							
1344					<b>(117,493,824)</b>	<b>(24,332,622)</b>	<b>(314,809,583)</b>	<b>(46,637,536)</b>
1345	<b>Total Operating Expenses</b>							
1346					<b>4,266,673,658</b>	<b>531,431,235</b>	<b>5,141,756,571</b>	<b>676,759,426</b>
1347	310	Land and Land Rights						
1348		P	SG		2,327,033	317,074	2,327,033	317,074
1349		P	SG		33,769,530	4,601,324	33,769,530	4,601,324
1350		P	SG		54,231,745	7,389,437	54,231,745	7,389,437
1351		P	S		-	-	-	-
1352		P	SG		1,266,851	172,617	1,266,851	172,617
1353				B8	91,595,159	12,480,451	91,595,159	12,480,451
1354	311	Structures and Improvements						
1355		P	SG		226,215,794	30,823,411	226,215,794	30,823,411
1356		P	SG		312,539,162	42,585,546	312,539,162	42,585,546
1357		P	SG		466,353,133	63,543,725	466,353,133	63,543,725
1358		P	SG		-	-	-	-
1359				B8	1,005,108,090	136,952,682	1,005,108,090	136,952,682
1360								
1361	312	Boiler Plant Equipment						
1362		P	SG		585,426,721	79,768,296	585,426,721	79,768,296
1363		P	SG		463,725,211	63,185,653	463,725,211	63,185,653
1364		P	SG		3,339,346,031	455,008,172	3,516,472,491	479,142,834
1365		P	SG		-	-	-	-
1366				B8	4,388,497,962	597,962,122	4,565,624,423	622,096,783
1367								
1368	314	Turbogenerator Units						
1369		P	SG		108,607,840	14,798,543	108,607,840	14,798,543
1370		P	SG		108,655,709	14,805,065	108,655,709	14,805,065
1371		P	SG		742,430,556	101,161,116	742,430,556	101,161,116
1372		P	SG		-	-	-	-
1373				B8	959,694,105	130,764,724	959,694,105	130,764,724
1374								
1375	315	Accessory Electric Equipment						
1376		P	SG		85,724,357	11,680,515	85,724,357	11,680,515
1377		P	SG		133,080,082	18,133,049	133,080,082	18,133,049
1378		P	SG		206,600,320	28,150,672	206,600,320	28,150,672
1379		P	SG		-	-	-	-
1380				B8	425,404,758	57,964,236	425,404,758	57,964,236
1381								
1382								
1383								
1384	316	Misc Power Plant Equipment						
1385		P	SG		2,348,343	319,977	2,348,343	319,977
1386		P	SG		4,893,914	666,828	4,893,914	666,828
1387		P	SG		24,481,355	3,335,748	24,481,355	3,335,748
1388		P	SG		-	-	-	-
1389				B8	31,723,612	4,322,554	31,723,612	4,322,554

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1390								
1391	317	Steam Plant ARO						
1392		P	S		-	-	-	-
1393				B8	-	-	-	-
1394								
1395	SP	Unclassified Steam Plant - Account 300						
1396		P	SG		76,150,289	10,375,985	76,150,289	10,375,985
1397				B8	76,150,289	10,375,985	76,150,289	10,375,985
1398								
1399								
1400	<b>Total Steam Production Plant</b>			<b>B8</b>	<b>6,978,173,976</b>	<b>950,822,753</b>	<b>7,155,300,437</b>	<b>974,957,415</b>
1401								
1402								
1403	Summary of Steam Production Plant by Factor							
1404	S				-	-	-	-
1405	DGP				-	-	-	-
1406	DGU				-	-	-	-
1407	SG				6,978,173,976	950,822,753	7,155,300,437	974,957,415
1408	SSGCH				-	-	-	-
1409	Total Steam Production Plant by Factor				6,978,173,976	950,822,753	7,155,300,437	974,957,415
1410	320	Land and Land Rights						
1411		P	SG		-	-	-	-
1412		P	SG		-	-	-	-
1413				B8	-	-	-	-
1414								
1415	321	Structures and Improvements						
1416		P	SG		-	-	-	-
1417		P	SG	B8	-	-	-	-
1418					-	-	-	-
1419								
1420	322	Reactor Plant Equipment						
1421		P	SG		-	-	-	-
1422		P	SG		-	-	-	-
1423				B8	-	-	-	-
1424								
1425	323	Turbogenerator Units						
1426		P	SG		-	-	-	-
1427		P	SG		-	-	-	-
1428				B8	-	-	-	-
1429								
1430	324	Land and Land Rights						
1431		P	SG		-	-	-	-
1432		P	SG		-	-	-	-
1433				B8	-	-	-	-
1434								
1435	325	Misc. Power Plant Equipment						
1436		P	SG		-	-	-	-
1437		P	SG		-	-	-	-
1438				B8	-	-	-	-
1439								
1440								
1441	NP	Unclassified Nuclear Plant - Acct 300						
1442		P	SG		-	-	-	-
1443				B8	-	-	-	-
1444								
1445								
1446	<b>Total Nuclear Production Plant</b>			<b>B8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1447								
1448								
1449								
1450	Summary of Nuclear Production Plant by Factor							
1451	DGP				-	-	-	-
1452	DGU				-	-	-	-
1453	SG				-	-	-	-
1454								
1455	Total Nuclear Plant by Factor				-	-	-	-
1456								
1457	330	Land and Land Rights						
1458		P	SG		10,332,348	1,407,851	10,332,348	1,407,851
1459		P	SG		5,268,322	717,844	5,268,322	717,844
1460		P	SG		22,035,950	3,002,545	16,687,436	2,273,775
1461		P	SG		1,333,374	181,681	1,333,374	181,681
1462				B8	38,969,993	5,309,922	33,621,480	4,581,151
1463								
1464	331	Structures and Improvements						
1465		P	SG		19,365,401	2,638,665	19,365,401	2,638,665
1466		P	SG		4,775,500	650,694	4,775,500	650,694
1467		P	SG		254,548,870	34,683,981	254,548,870	34,683,981
1468		P	SG		15,669,124	2,135,023	15,669,124	2,135,023
1469				B8	294,358,894	40,108,363	294,358,894	40,108,363

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1470								
1471	332	Reservoirs, Dams & Waterways						
1472		P	SG		145,091,136	19,769,635	145,091,136	19,769,635
1473		P	SG		18,717,941	2,550,444	18,717,941	2,550,444
1474		P	SG		293,256,826	39,958,199	422,821,568	57,612,259
1475		P	SG		84,078,653	11,456,277	134,326,849	18,302,929
1476				B8	541,144,556	73,734,556	720,957,494	98,235,268
1477								
1478	333	Water Wheel, Turbines, & Generators						
1479		P	SG		28,699,449	3,910,491	28,699,449	3,910,491
1480		P	SG		6,690,812	911,668	6,690,812	911,668
1481		P	SG		68,308,556	9,307,496	68,308,556	9,307,496
1482		P	SG		44,265,488	6,031,468	44,265,488	6,031,468
1483				B8	147,964,305	20,161,124	147,964,305	20,161,124
1484								
1485	334	Accessory Electric Equipment						
1486		P	SG		3,653,216	497,775	3,653,216	497,775
1487		P	SG		3,335,903	454,539	3,335,903	454,539
1488		P	SG		69,216,719	9,431,240	69,216,719	9,431,240
1489		P	SG		11,307,829	1,540,767	11,307,829	1,540,767
1490				B8	87,513,667	11,924,321	87,513,667	11,924,321
1491								
1492								
1493								
1494	335	Misc. Power Plant Equipment						
1495		P	SG		1,127,868	153,680	1,127,868	153,680
1496		P	SG		150,826	20,551	150,826	20,551
1497		P	SG		1,261,938	171,947	1,261,938	171,947
1498		P	SG		18,279	2,491	18,279	2,491
1499				B8	2,558,911	348,669	2,558,911	348,669
1500								
1501	336	Roads, Railroads & Bridges						
1502		P	SG		4,415,818	601,685	4,415,818	601,685
1503		P	SG		734,401	100,067	734,401	100,067
1504		P	SG		18,976,637	2,585,693	18,976,637	2,585,693
1505		P	SG		2,404,554	327,637	2,404,554	327,637
1506				B8	26,531,411	3,615,082	26,531,411	3,615,082
1507								
1508	337	Hydro Plant ARO						
1509		P	S		-	-	-	-
1510				B8	-	-	-	-
1511								
1512	HP	Unclassified Hydro Plant - Acct 300						
1513		P	S		-	-	-	-
1514		P	SG		-	-	-	-
1515		P	SG		-	-	-	-
1516		P	SG		-	-	-	-
1517				B8	-	-	-	-
1518								
1519		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b>1,139,041,736</b>	<b>155,202,035</b>	<b>1,313,506,160</b>	<b>178,973,976</b>
1520								
1521		Summary of Hydraulic Plant by Factor						
1522		S			-	-	-	-
1523		SG			1,139,041,736	155,202,035	1,313,506,160	178,973,976
1524		DGP			-	-	-	-
1525		DGU			-	-	-	-
1526		<b>Total Hydraulic Plant by Factor</b>			<b>1,139,041,736</b>	<b>155,202,035</b>	<b>1,313,506,160</b>	<b>178,973,976</b>
1527								
1528	340	Land and Land Rights						
1529		P	S		74,986	-	74,986	-
1530		P	SG		39,022,504	5,317,076	39,022,504	5,317,076
1531		P	SG		11,953,834	1,628,790	11,953,834	1,628,790
1532		P	SG		235,129	32,038	235,129	32,038
1533				B8	51,286,453	6,977,904	51,286,453	6,977,904
1534								
1535	341	Structures and Improvements						
1536		P	S		73,237	-	73,237	-
1537		P	SG		170,863,531	23,281,296	170,863,531	23,281,296
1538		P	SG		98,189,501	13,378,974	98,189,501	13,378,974
1539		P	SG		4,273,000	582,225	4,273,000	582,225
1540				B8	273,399,270	37,242,495	273,399,270	37,242,495
1541								
1542	342	Fuel Holders, Producers & Accessories						
1543		P	SG		13,623,206	1,856,253	13,623,206	1,856,253
1544		P	SG		-	-	-	-
1545		P	SG		2,789,123	380,037	2,789,123	380,037
1546				B8	16,412,329	2,236,289	16,412,329	2,236,289



2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1547								
1548	343	Prime Movers						
1549		P	S		-	-	-	-
1550		P	SG					
1551		P	SG		2,892,607,780	394,137,106	3,050,649,553	415,671,352
1552		P	SG		1,079,085,667	147,032,620	1,121,413,153	152,800,023
1553		P	SG		60,698,005	8,270,508	60,698,005	8,270,508
1554				B8	<u>4,032,391,451</u>	<u>549,440,234</u>	<u>4,232,760,711</u>	<u>576,741,882</u>
1555								
1556	344	Generators						
1557		P	S		284,866	-	284,866	-
1558		P	SG		165,653,720	22,571,424	165,653,720	22,571,424
1559		P	SG		407,931,859	55,583,437	407,931,859	55,583,437
1560		P	SG		17,799,825	2,425,345	17,799,825	2,425,345
1561				B8	<u>591,670,271</u>	<u>80,580,206</u>	<u>591,670,271</u>	<u>80,580,206</u>
1562								
1563	345	Accessory Electric Plant						
1564		P	S		318,205	-	318,205	-
1565		P	SG		241,124,563	32,854,830	241,124,563	32,854,830
1566		P	SG		211,467,890	28,813,911	211,467,890	28,813,911
1567		P	SG		2,901,493	395,348	2,901,493	395,348
1568				B8	<u>455,812,151</u>	<u>62,064,089</u>	<u>455,812,151</u>	<u>62,064,089</u>
1569								
1570								
1571								
1572	346	Misc. Power Plant Equipment						
1573		P	SG		12,726,454	1,734,064	12,726,454	1,734,064
1574		P	SG		11,834,774	1,612,567	11,834,774	1,612,567
1575		P	SG		-	-	-	-
1576				B8	<u>24,561,228</u>	<u>3,346,631</u>	<u>24,561,228</u>	<u>3,346,631</u>
1577								
1578	347	Other Production ARO						
1579		P	S		-	-	-	-
1580				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1581								
1582	OP	Unclassified Other Prod Plant-Acct 300						
1583		P	S		-	-	-	-
1584		P	SG		-	-	-	-
1585					-	-	-	-
1586								
1587		<b>Total Other Production Plant</b>		<b>B8</b>	<b><u>5,445,533,152</u></b>	<b><u>741,887,848</u></b>	<b><u>5,645,902,412</u></b>	<b><u>769,189,497</u></b>
1588								
1589		Summary of Other Production Plant by Factor						
1590		S			751,294	-	751,294	-
1591		DGU			-	-	-	-
1592		SG			5,444,781,858	741,887,848	5,645,151,118	769,189,497
1593		SSGCT			-	-	-	-
1594		Total of Other Production Plant by Factor			<u>5,445,533,152</u>	<u>741,887,848</u>	<u>5,645,902,412</u>	<u>769,189,497</u>
1595								
1596		Experimental Plant						
1597	103	Experimental Plant						
1598		P	SG		-	-	-	-
1599		<b>Total Experimental Production Plant</b>		<b>B8</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
1600								
1601		<b>Total Production Plant</b>		<b>B8</b>	<b><u>13,562,748,864</u></b>	<b><u>1,847,912,636</u></b>	<b><u>14,114,709,009</u></b>	<b><u>1,923,120,888</u></b>
1602	350	Land and Land Rights						
1603		T	SG		20,408,749	2,780,828	20,408,749	2,780,828
1604		T	SG		46,477,097	6,332,815	46,477,097	6,332,815
1605		T	SG		270,128,949	36,806,871	270,128,949	36,806,871
1606				B8	<u>337,014,796</u>	<u>45,920,514</u>	<u>337,014,796</u>	<u>45,920,514</u>
1607								
1608	352	Structures and Improvements						
1609		T	S		-	-	-	-
1610		T	SG		6,909,462	941,460	6,909,462	941,460
1611		T	SG		17,440,860	2,376,434	17,440,860	2,376,434
1612		T	SG		349,112,790	47,568,946	349,112,790	47,568,946
1613				B8	<u>373,463,112</u>	<u>50,886,840</u>	<u>373,463,112</u>	<u>50,886,840</u>
1614								
1615	353	Station Equipment						
1616		T	SG		103,117,476	14,050,444	103,117,476	14,050,444
1617		T	SG		148,207,102	20,194,206	148,207,102	20,194,206
1618		T	SG		2,390,114,491	325,669,043	2,390,114,491	325,669,043
1619				B8	<u>2,641,439,069</u>	<u>359,913,693</u>	<u>2,641,439,069</u>	<u>359,913,693</u>
1620								
1621	354	Towers and Fixtures						
1622		T	SG		128,106,134	17,455,315	128,106,134	17,455,315
1623		T	SG		131,173,487	17,873,263	131,173,487	17,873,263
1624		T	SG		1,241,206,258	169,122,632	1,241,206,258	169,122,632
1625				B8	<u>1,500,485,878</u>	<u>204,451,210</u>	<u>1,500,485,878</u>	<u>204,451,210</u>
1626								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1627	355	Poles and Fixtures						
1628		T	SG		59,302,431	8,080,352	59,302,431	8,080,352
1629		T	SG		113,498,364	15,464,909	113,498,364	15,464,909
1630		T	SG		1,065,490,124	145,180,137	2,046,600,212	278,862,931
1631				B8	<u>1,238,290,919</u>	<u>168,725,398</u>	<u>2,219,401,007</u>	<u>302,408,192</u>
1632								
1633	356	Clearing and Grading						
1634		T	SG		157,173,109	21,415,885	157,173,109	21,415,885
1635		T	SG		156,777,720	21,362,010	156,777,720	21,362,010
1636		T	SG		1,306,906,368	178,074,711	1,306,906,368	178,074,711
1637				B8	<u>1,620,857,196</u>	<u>220,852,605</u>	<u>1,620,857,196</u>	<u>220,852,605</u>
1638								
1639	357	Underground Conduit						
1640		T	SG		6,371	868	6,371	868
1641		T	SG		91,651	12,488	91,651	12,488
1642		T	SG		3,759,984	512,323	3,759,984	512,323
1643				B8	<u>3,858,006</u>	<u>525,679</u>	<u>3,858,006</u>	<u>525,679</u>
1644								
1645	358	Underground Conductors						
1646		T	SG		-	-	-	-
1647		T	SG		1,087,552	148,186	1,087,552	148,186
1648		T	SG		7,993,065	1,089,108	7,993,065	1,089,108
1649				B8	<u>9,080,617</u>	<u>1,237,295</u>	<u>9,080,617</u>	<u>1,237,295</u>
1650								
1651	359	Roads and Trails						
1652		T	SG		1,863,032	253,850	1,863,032	253,850
1653		T	SG		435,969	59,404	435,969	59,404
1654		T	SG		9,842,468	1,341,102	9,842,468	1,341,102
1655				B8	<u>12,141,468</u>	<u>1,654,356</u>	<u>12,141,468</u>	<u>1,654,356</u>
1656								
1657	TP	Unclassified Trans Plant - Acct 300						
1658		T	SG		210,738,558	28,714,534	210,738,558	28,714,534
1659				B8	<u>210,738,558</u>	<u>28,714,534</u>	<u>210,738,558</u>	<u>28,714,534</u>
1660								
1661	TS0	Unclassified Trans Sub Plant - Acct 300						
1662		T	SG		-	-	-	-
1663				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1664								
1665		<b>Total Transmission Plant</b>		<b>B8</b>	<b><u>7,947,369,619</u></b>	<b><u>1,082,882,125</u></b>	<b><u>8,928,479,708</u></b>	<b><u>1,216,564,919</u></b>
1666		Summary of Transmission Plant by Factor						
1667		DGP			-	-	-	-
1668		DGU			-	-	-	-
1669		SG			7,947,369,619	1,082,882,125	8,928,479,708	1,216,564,919
1670		Total Transmission Plant by Factor			<u>7,947,369,619</u>	<u>1,082,882,125</u>	<u>8,928,479,708</u>	<u>1,216,564,919</u>
1671	360	Land and Land Rights						
1672		DPW	S		73,331,161	13,298,759	82,707,344	13,724,482
1673				B8	<u>73,331,161</u>	<u>13,298,759</u>	<u>82,707,344</u>	<u>13,724,482</u>
1674								
1675	361	Structures and Improvements						
1676		DPW	S		141,990,609	23,757,867	160,145,647	24,582,193
1677				B8	<u>141,990,609</u>	<u>23,757,867</u>	<u>160,145,647</u>	<u>24,582,193</u>
1678								
1679	362	Station Equipment						
1680		DPW	S		1,174,970,232	162,259,733	1,325,202,905	169,081,015
1681				B8	<u>1,174,970,232</u>	<u>162,259,733</u>	<u>1,325,202,905</u>	<u>169,081,015</u>
1682								
1683	363	Storage Battery Equipment						
1684		DPW	S		-	-	-	-
1685				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1686								
1687	364	Poles, Towers & Fixtures						
1688		DPW	S		1,443,571,672	184,810,339	1,628,147,949	193,190,986
1689				B8	<u>1,443,571,672</u>	<u>184,810,339</u>	<u>1,628,147,949</u>	<u>193,190,986</u>
1690								
1691	365	Overhead Conductors						
1692		DPW	S		902,946,384	131,867,117	1,018,397,861	137,109,166
1693				B8	<u>902,946,384</u>	<u>131,867,117</u>	<u>1,018,397,861</u>	<u>137,109,166</u>
1694								
1695	366	Underground Conduit						
1696		DPW	S		454,575,042	34,534,628	512,697,385	37,173,661
1697				B8	<u>454,575,042</u>	<u>34,534,628</u>	<u>512,697,385</u>	<u>37,173,661</u>
1698								
1699								
1700								
1701								
1702	367	Underground Conductors						
1703		DPW	S		1,048,125,033	70,782,929	1,182,139,173	76,867,813
1704				B8	<u>1,048,125,033</u>	<u>70,782,929</u>	<u>1,182,139,173</u>	<u>76,867,813</u>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1705								
1706	368	Line Transformers						
1707		DPW	S		1,561,306,343	134,819,757	1,760,936,274	143,883,912
1708				B8	1,561,306,343	134,819,757	1,760,936,274	143,883,912
1709								
1710	369	Services						
1711		DPW	S		982,468,029	77,004,961	1,108,087,211	82,708,674
1712				B8	982,468,029	77,004,961	1,108,087,211	82,708,674
1713								
1714	370	Meters						
1715		DPW	S		266,505,829	17,713,650	300,581,486	19,260,848
1716				B8	266,505,829	17,713,650	300,581,486	19,260,848
1717								
1718	371	Installations on Customers' Premises						
1719		DPW	S		8,803,021	992,970	9,928,583	1,044,076
1720				B8	8,803,021	992,970	9,928,583	1,044,076
1721								
1722	372	Leased Property						
1723		DPW	S		-	-	-	-
1724				B8	-	-	-	-
1725								
1726	373	Street Lights						
1727		DPW	S		63,092,747	11,011,906	71,159,839	11,378,190
1728				B8	63,092,747	11,011,906	71,159,839	11,378,190
1729								
1730	DP	Unclassified Dist Plant - Acct 300						
1731		DPW	S		77,743,202	6,201,657	77,743,202	6,201,657
1732				B8	77,743,202	6,201,657	77,743,202	6,201,657
1733								
1734	DS0	Unclassified Dist Sub Plant - Acct 300						
1735		DPW	S		-	-	-	-
1736				B8	-	-	-	-
1737								
1738								
1739		<b>Total Distribution Plant</b>		<b>B8</b>	<b>8,199,429,304</b>	<b>869,056,272</b>	<b>9,237,874,859</b>	<b>916,206,673</b>
1740								
1741		Summary of Distribution Plant by Factor						
1742		S			8,199,429,304	869,056,272	9,237,874,859	916,206,673
1743								
1744		Total Distribution Plant by Factor			8,199,429,304	869,056,272	9,237,874,859	916,206,673
1745	389	Land and Land Rights						
1746		G-SITUS	S		15,079,558	2,593,016	15,079,558	2,593,016
1747		CUST	CN		1,128,506	81,219	1,128,506	81,219
1748		G-DGU	SG		332	45	332	45
1749		G-SG	SG		1,228	167	1,228	167
1750		PTD	SO		7,611,617	964,058	7,611,617	964,058
1751				B8	23,821,241	3,638,506	23,821,241	3,638,506
1752								
1753	390	Structures and Improvements						
1754		G-SITUS	S		141,996,409	20,640,220	141,996,409	20,640,220
1755		G-DGP	SG		335,238	45,678	335,238	45,678
1756		G-DGU	SG		1,356,387	184,817	1,356,387	184,817
1757		CUST	CN		8,207,715	590,714	8,207,715	590,714
1758		G-SG	SG		10,253,441	1,397,100	10,253,441	1,397,100
1759		P	SE		893,893	130,030	893,893	130,030
1760		PTD	SO		107,927,629	13,669,701	107,927,629	13,669,701
1761				B8	270,970,712	36,658,259	270,970,712	36,658,259
1762								
1763	391	Office Furniture & Equipment						
1764		G-SITUS	S		7,310,504	2,344,600	7,310,504	2,344,600
1765		G-DGP	SG		-	-	-	-
1766		G-DGU	SG		-	-	-	-
1767		CUST	CN		3,741,428	269,273	3,741,428	269,273
1768		G-SG	SG		4,405,099	600,224	4,405,099	600,224
1769		P	SE		31,954	4,648	31,954	4,648
1770		PTD	SO		73,966,018	9,368,253	73,966,018	9,368,253
1771		G-SG	SG		-	-	-	-
1772		G-SG	SG		12,365	1,685	12,365	1,685
1773				B8	89,467,368	12,588,682	89,467,368	12,588,682

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1774								
1775	392	Transportation Equipment						
1776		G-SITUS	S		114,200,263	16,422,899	114,200,263	16,422,899
1777		PTD	SO		6,816,645	863,370	6,816,645	863,370
1778		G-SG	SG		23,347,868	3,181,303	23,347,868	3,181,303
1779		CUST	CN		-	-	-	-
1780		G-DGU	SG		489,907	66,753	489,907	66,753
1781		P	SE		327,360	47,619	327,360	47,619
1782		G-DGP	SG		70,616	9,622	70,616	9,622
1783		G-SG	SG		-	-	-	-
1784		G-DGU	SG		44,655	6,085	44,655	6,085
1785				B8	145,297,314	20,597,651	145,297,314	20,597,651
1786								
1787	393	Stores Equipment						
1788		G-SITUS	S		9,577,276	1,253,793	9,577,276	1,253,793
1789		G-DGP	SG		-	-	-	-
1790		G-DGU	SG		-	-	-	-
1791		PTD	SO		218,185	27,635	218,185	27,635
1792		G-SG	SG		6,410,402	873,460	6,410,402	873,460
1793		G-DGU	SG		53,971	7,354	53,971	7,354
1794				B8	16,259,834	2,162,242	16,259,834	2,162,242
1795								
1796	394	Tools, Shop & Garage Equipment						
1797		G-SITUS	S		37,676,947	4,490,071	37,676,947	4,490,071
1798		G-DGP	SG		25,353	3,455	25,353	3,455
1799		G-SG	SG		21,919,603	2,986,692	21,919,603	2,986,692
1800		PTD	SO		1,834,480	232,348	1,834,480	232,348
1801		P	SE		125,691	18,284	125,691	18,284
1802		G-DGU	SG		-	-	-	-
1803		G-SG	SG		-	-	-	-
1804		G-SG	SG		89,913	12,251	89,913	12,251
1805				B8	61,671,989	7,743,101	61,671,989	7,743,101
1806								
1807	395	Laboratory Equipment						
1808		G-SITUS	S		23,946,173	2,752,706	23,946,173	2,752,706
1809		G-DGP	SG		-	-	-	-
1810		G-DGU	SG		-	-	-	-
1811		PTD	SO		5,157,059	653,173	5,157,059	653,173
1812		P	SE		1,326,007	192,887	1,326,007	192,887
1813		G-SG	SG		6,716,458	915,162	6,716,458	915,162
1814		G-SG	SG		-	-	-	-
1815		G-SG	SG		14,022	1,911	14,022	1,911
1816				B8	37,159,718	4,515,840	37,159,718	4,515,840
1817								
1818	396	Power Operated Equipment						
1819		G-SITUS	S		175,147,065	28,043,187	175,147,065	28,043,187
1820		G-DGP	SG		262,000	35,699	262,000	35,699
1821		G-SG	SG		45,306,947	6,173,374	45,306,947	6,173,374
1822		PTD	SO		4,271,748	541,043	4,271,748	541,043
1823		G-DGU	SG		739,649	100,782	739,649	100,782
1824		P	SE		236,686	34,429	236,686	34,429
1825		P	SG		-	-	-	-
1826		G-SG	SG		-	-	-	-
1827				B8	225,964,095	34,928,514	225,964,095	34,928,514
1828	397	Communication Equipment						
1829		G-SITUS	S		189,670,094	32,252,206	268,429,166	53,086,797
1830		G-DGP	SG		-	-	-	-
1831		G-DGU	SG		139,259	18,975	139,259	18,975
1832		PTD	SO		93,806,364	11,881,155	141,334,210	17,900,850
1833		CUST	CN		3,448,556	248,194	1,088,154	78,315
1834		G-SG	SG		190,107,359	25,903,396	196,863,603	26,823,979
1835		P	SE		361,776	52,626	86,455	12,576
1836		G-SG	SG		-	-	-	-
1837		G-SG	SG		16,633	2,266	16,633	2,266
1838				B8	477,550,041	70,358,818	607,957,480	97,923,759
1839								
1840	398	Misc. Equipment						
1841		G-SITUS	S		3,314,025	252,862	3,314,025	252,862
1842		G-DGP	SG		-	-	-	-
1843		G-DGU	SG		-	-	-	-
1844		CUST	CN		78,664	5,662	78,664	5,662
1845		PTD	SO		2,041,619	258,584	2,041,619	258,584
1846		P	SE		3,966	577	3,966	577
1847		G-SG	SG		2,925,468	398,615	2,925,468	398,615
1848		G-SG	SG		-	-	-	-
1849				B8	8,363,742	916,299	8,363,742	916,299

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
1850								
1851	399	Coal Mine						
1852		P	SE		1,822,901	265,168	41,596,247	6,050,790
1853	MP	P	SE		-	-	-	-
1854				B8	1,822,901	265,168	41,596,247	6,050,790
1855								
1856	399L	WIDCO Capital Lease						
1857		P	SE		-	-	-	-
1858					-	-	-	-
1859								
1860		Remove Capital Leases			-	-	-	-
1861					-	-	-	-
1862								
1863	1011390	General Capital Leases						
1864		G-SITUS	S		1,151,903	-	1,151,903	-
1865		P	SG		8,969,485	1,222,152	8,969,485	1,222,152
1866		PTD	SO		-	-	-	-
1867				B9	10,121,388	1,222,152	10,121,388	1,222,152
1868								
1869		Remove Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1870					-	-	-	-
1871								
1872	1011346	General Gas Line Capital Leases						
1873		P	SG		-	-	-	-
1874				B9	-	-	-	-
1875								
1876		Remove Capital Leases			-	-	-	-
1877					-	-	-	-
1878								
1879	GP	Unclassified Gen Plant - Acct 300						
1880		G-SITUS	S		-	-	-	-
1881		PTD	SO		66,640,291	8,440,404	66,640,291	8,440,404
1882		CUST	CN		-	-	-	-
1883		G-SG	SG		-	-	-	-
1884		G-DGP	SG		-	-	-	-
1885		G-DGU	SG		-	-	-	-
1886				B8	66,640,291	8,440,404	66,640,291	8,440,404
1887								
1888	399G	Unclassified Gen Plant - Acct 300						
1889		G-SITUS	S		-	-	-	-
1890		PTD	SO		-	-	-	-
1891		G-SG	SG		-	-	-	-
1892		G-DGP	SG		-	-	-	-
1893		G-DGU	SG		-	-	-	-
1894				B8	-	-	-	-
1895								
1896		<b>Total General Plant</b>		<b>B8</b>	<b>1,424,989,246</b>	<b>202,813,484</b>	<b>1,595,170,032</b>	<b>236,164,047</b>
1897								
1898		Summary of General Plant by Factor						
1899		S			719,070,218	111,045,560	797,829,290	131,880,152
1900		DGP			-	-	-	-
1901		DGU			-	-	-	-
1902		SG			324,013,658	44,149,022	330,769,902	45,069,606
1903		SO			370,291,657	46,899,724	417,819,502	52,919,419
1904		SE			5,130,232	746,268	44,628,258	6,491,840
1905		CN			16,604,870	1,195,061	14,244,468	1,025,182
1906		DEU			-	-	-	-
1907		SSGCT			-	-	-	-
1908		SSGCH			-	-	-	-
1909		Less Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1910		Total General Plant by Factor			1,424,989,246	202,813,484	1,595,170,032	236,164,047
1911	301	Organization						
1912		I-SITUS	S		-	-	-	-
1913		PTD	SO		-	-	-	-
1914		I-SG	SG		-	-	-	-
1915				B8	-	-	-	-
1916	302	Franchise & Consent						
1917		I-SITUS	S		(31,081,215)	-	(31,081,215)	-
1918		I-SG	SG		13,159,840	1,793,116	11,829,939	1,611,908
1919		I-SG	SG		177,566,825	24,194,664	177,454,851	24,179,407
1920		I-SG	SG		10,022,096	1,365,577	9,664,006	1,316,785
1921		I-DGP	SG		-	-	-	-
1922		I-DGU	SG		477,596	65,076	477,596	65,076
1923				B8	170,145,142	27,418,433	168,345,177	27,173,176

2020 PROTOCOL 13-Month Average				JUNE 2022 UNADJUSTED RESULTS		DECEMBER 2024 NORMALIZED RESULTS		
FERC	BUS			TOTAL	WYOMING	TOTAL	WYOMING	
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1924								
1925	303	Miscellaneous Intangible Plant						
1926		I-SITUS	S		22,167,132	5,750,431	22,137,837	5,750,431
1927		I-SG	SG		198,645,233	27,066,738	198,645,233	27,066,738
1928		PTD	SO		451,886,805	57,234,254	567,649,970	71,896,373
1929		P	SE		9,106	1,325	(214)	(31)
1930		CUST	CN		225,843,744	16,254,092	221,762,833	15,960,387
1931		P	SG		-	-	-	-
1932		I-DGP	SG		-	-	-	-
1933				B8	898,552,020	106,306,840	1,010,195,659	120,673,898
1934	303	Less Non-Regulated Plant						
1935		I-SITUS	S		-	-	-	-
1936					898,552,020	106,306,840	1,010,195,659	120,673,898
1937	IP	Unclassified Intangible Plant - Acct 300						
1938		I-SITUS	S		-	-	-	-
1939		I-SG	SG		-	-	-	-
1940		I-DGU	SG		-	-	-	-
1941		PTD	SO		-	-	-	-
1942					-	-	-	-
1943					-	-	-	-
1944	<b>Total Intangible Plant</b>			<b>B8</b>	<b>1,068,697,162</b>	<b>133,725,273</b>	<b>1,178,540,835</b>	<b>147,847,075</b>
1945								
1946		Summary of Intangible Plant by Factor						
1947		S			(8,914,082)	5,750,431	(8,943,378)	5,750,431
1948		DGP			-	-	-	-
1949		DGU			-	-	-	-
1950		SG			399,871,590	54,485,171	398,071,624	54,239,914
1951		SO			451,886,805	57,234,254	567,649,970	71,896,373
1952		CN			225,843,744	16,254,092	221,762,833	15,960,387
1953		SSGCT			-	-	-	-
1954		SSGCH			-	-	-	-
1955		SE			9,106	1,325	(214)	(31)
1956		Total Intangible Plant by Factor			1,068,697,162	133,725,273	1,178,540,835	147,847,075
1957		Summary of Unclassified Plant (Account 106)						
1958		DP			77,743,202	6,201,657	77,743,202	6,201,657
1959		DS0			-	-	-	-
1960		GP			66,640,291	8,440,404	66,640,291	8,440,404
1961		HP			-	-	-	-
1962		NP			-	-	-	-
1963		OP			-	-	-	-
1964		TP			210,738,558	28,714,534	210,738,558	28,714,534
1965		TS0			-	-	-	-
1966		IP			-	-	-	-
1967		MP			-	-	-	-
1968		SP			76,150,289	10,375,985	76,150,289	10,375,985
1969		Total Unclassified Plant by Factor			431,272,340	53,732,580	431,272,340	53,732,580
1970								
1971	<b>Total Electric Plant In Service</b>			<b>B8</b>	<b>32,203,234,196</b>	<b>4,136,389,791</b>	<b>35,054,774,443</b>	<b>4,439,903,602</b>
1972		Summary of Electric Plant by Factor						
1973		S			8,910,336,734	985,852,264	10,027,512,066	1,053,837,256
1974		SE			5,139,338	747,593	44,628,044	6,491,809
1975		DGU			-	-	-	-
1976		DGP			-	-	-	-
1977		SG			22,233,252,437	3,029,428,955	23,771,278,949	3,238,995,327
1978		SO			822,178,462	104,133,978	985,469,472	124,815,793
1979		CN			242,448,614	17,449,153	236,007,300	16,985,569
1980		DEU			-	-	-	-
1981		SSGCH			-	-	-	-
1982		SSGCT			-	-	-	-
1983		Less Capital Leases			(10,121,388)	(1,222,152)	(10,121,388)	(1,222,152)
1984					32,203,234,196	4,136,389,791	35,054,774,443	4,439,903,602
1985	105	Plant Held For Future Use						
1986		DPW	S		13,293,032	601	13,293,032	601
1987		P	SG		-	-	-	-
1988		T	SG		1,517,970	206,834	1,517,970	206,834
1989		P	SG		-	-	-	-
1990		P	SE		-	-	-	-
1991		G	SG		594,174	80,960	339,421	46,248
1992								
1993								
1994	<b>Total Plant Held For Future Use</b>			<b>B10</b>	<b>15,405,177</b>	<b>288,395</b>	<b>15,150,424</b>	<b>253,683</b>
1995								
1996	114	Electric Plant Acquisition Adjustments						
1997		P	S		11,763,784	-	11,763,784	-
1998		P	SG		144,704,699	19,716,981	144,704,699	19,716,981
1999		P	SG		-	-	-	-
2000	<b>Total Electric Plant Acquisition Adjustment</b>			<b>B15</b>	<b>156,468,483</b>	<b>19,716,981</b>	<b>156,468,483</b>	<b>19,716,981</b>

2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2001								
2002	115	Accum	Provision for Asset Acquisition Adjustments					
2003		P	S		(2,199,177)	-	(2,199,177)	-
2004		P	SG		(141,938,150)	(19,340,020)	(142,088,852)	(19,360,554)
2005		P	SG		-	-	-	-
2006				B15	(144,137,327)	(19,340,020)	(144,288,029)	(19,360,554)
2007								
2008	128	Pensions						
2009		LABOR	SO		107,282,886	13,588,040	106,073,889	13,434,913
2010		<b>Total Pensions</b>		B15	<b>107,282,886</b>	<b>13,588,040</b>	<b>106,073,889</b>	<b>13,434,913</b>
2011								
2012	124	Weatherization						
2013		DMSC	S		562,844	-	562,844	-
2014		DMSC	SO		-	-	-	-
2015				B16	562,844	-	562,844	-
2016								
2017	182W	Weatherization						
2018		DMSC	S		211,915,123	-	211,915,123	-
2019		DMSC	SG		-	-	-	-
2020		DMSC	SGCT		-	-	-	-
2021		DMSC	SO		-	-	-	-
2022				B16	211,915,123	-	211,915,123	-
2023								
2024	186W	Weatherization						
2025		DMSC	S		-	-	-	-
2026		DMSC	CN		-	-	-	-
2027		DMSC	CNP		-	-	-	-
2028		DMSC	SG		-	-	-	-
2029		DMSC	SO		-	-	-	-
2030				B16	-	-	-	-
2031								
2032		<b>Total Weatherization</b>		B16	<b>212,477,967</b>	-	<b>212,477,967</b>	-
2033								
2034	151	Fuel Stock						
2035		P	DEU		-	-	-	-
2036		P	SE		181,051,185	26,336,574	128,328,174	18,667,232
2037		P	SE		-	-	-	-
2038		P	SE		-	-	-	-
2039				B13	181,051,185	26,336,574	128,328,174	18,667,232
2040								
2041	152	Fuel Stock - Undistributed						
2042		P	SE		-	-	-	-
2043					-	-	-	-
2044								
2045	25316	UAMPS Working Capital Deposit						
2046		P	SE		(3,180,000)	(462,578)	(881,000)	(128,154)
2047				B13	(3,180,000)	(462,578)	(881,000)	(128,154)
2048								
2049	25317	DG&T Working Capital Deposit						
2050		P	SE		(2,592,034)	(377,050)	(3,322,901)	(483,365)
2051				B13	(2,592,034)	(377,050)	(3,322,901)	(483,365)
2052								
2053	25319	Provo Working Capital Deposit						
2054		P	SE		-	-	-	-
2055					-	-	-	-
2056								
2057		<b>Total Fuel Stock</b>		B13	<b>175,279,151</b>	<b>25,496,946</b>	<b>124,124,274</b>	<b>18,055,712</b>
2058	154	Materials and Supplies						
2059		MSS	S		180,467,562	14,454,555	180,467,562	14,454,555
2060		MSS	SG		(274,225)	(37,365)	(274,225)	(37,365)
2061		MSS	SE		-	-	-	-
2062		MSS	SO		(1,339,183)	(169,616)	(1,339,183)	(169,616)
2063		MSS	SG		122,846,796	16,738,695	122,846,796	16,738,695
2064		MSS	SG		8,829	1,203	8,829	1,203
2065		MSS	SNPD		(1,456,143)	(130,216)	(1,456,143)	(130,216)
2066		MSS	SG		-	-	-	-
2067		MSS	SG		-	-	-	-
2068		MSS	SG		-	-	-	-
2069		MSS	SG		-	-	-	-
2070		MSS	SG		8,465,855	1,153,529	8,465,855	1,153,529
2071		MSS	SG		-	-	-	-
2072				B13	308,719,491	32,010,786	308,719,491	32,010,786
2073								
2074	163	Stores Expense Undistributed						
2075		MSS	SO		-	-	-	-
2076								
2077				B13	-	-	-	-

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
2078								
2079	25318	Provo Working Capital Deposit						
2080		MSS	SG		(273,000)	(37,198)	(273,000)	(37,198)
2081								
2082				B13	(273,000)	(37,198)	(273,000)	(37,198)
2083								
2084		<b>Total Materials and Supplies</b>		<b>B13</b>	<b>308,446,491</b>	<b>31,973,587</b>	<b>308,446,491</b>	<b>31,973,587</b>
2085								
2086	165	Prepayments						
2087		DMSC	S		38,727,426	-	38,727,426	-
2088		GP	GPS		175,660	22,248	175,660	22,248
2089		PT	SG		7,711,653	1,050,764	7,711,653	1,050,764
2090		P	SE		66,808	9,718	66,808	9,718
2091		PTD	SO		35,436,882	4,488,300	35,436,882	4,488,300
2092		<b>Total Prepayments</b>		<b>B15</b>	<b>82,118,429</b>	<b>5,571,031</b>	<b>82,118,429</b>	<b>5,571,031</b>
2093								
2094	182M	Misc Regulatory Assets						
2095		DDS2	S		311,019,136	42,165,584	321,639,267	52,785,715
2096		DEFSG	SG		6,096,239	830,653	7,100,210	967,451
2097		P	SGCT		-	-	-	-
2098		DEFSG	SG-P		-	-	-	-
2099		P	SE		189,904,681	27,624,446	115,119,099	16,745,776
2100		P	SG		-	-	-	-
2101		DDSO2	SO		321,368,947	40,703,361	300,445,632	38,053,294
2102				B16	828,389,003	111,324,045	744,304,208	108,552,236
2103								
2104	186M	Misc Deferred Debits						
2105		LABOR	S		2,305,058	-	2,305,058	-
2106		P	SG		-	-	-	-
2107		P	SG		-	-	-	-
2108		DEFSG	SG		101,869,826	13,880,443	116,774,772	15,911,342
2109		LABOR	SO		38,617	4,891	38,617	4,891
2110		P	SE		474,100	68,965	474,100	68,965
2111		P	SG		-	-	-	-
2112		GP	EXCTAX		-	-	-	-
2113		<b>Total Misc. Deferred Debits</b>		<b>B11</b>	<b>104,687,602</b>	<b>13,954,299</b>	<b>119,592,548</b>	<b>15,985,198</b>
2114								
2115		Working Capital						
2116	CWC	Cash Working Capital						
2117		CWC	S		29,248,067	968,618	36,659,274	1,273,664
2118		CWC	SO		-	-	-	-
2119		CWC	SE		-	-	-	-
2120				B14	29,248,067	968,618	36,659,274	1,273,664
2121								
2122	OWC	Other Work. Cap.						
2123	131	Cash	GP	SNP	-	-	-	-
2124	135	Working Funds	GP	SG	-	-	-	-
2125	141	Notes Receivable	GP	SO	-	-	-	-
2126	143	Other A/R	GP	SO	44,307,508	5,611,819	44,307,508	5,611,819
2127	232	A/P	PTD	S	(22,784)	-	(22,784)	-
2128	232	A/P	PTD	SO	(6,452,333)	(817,228)	(6,452,333)	(817,228)
2129	232	A/P	P	SE	(3,252,214)	(473,083)	(3,252,214)	(473,083)
2130	232	A/P	T	SG	(3,305,186)	(450,354)	(3,305,186)	(450,354)
2131	2533	Other Msc. Df. Crd.	P	S	-	-	-	-
2132	2533	Other Msc. Df. Crd.	P	SE	(8,411,097)	(1,223,518)	(13,707,086)	(1,993,899)
2133	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2134	230	Asset Retir. Oblig.	P	S	(2,341,736)	-	(2,341,736)	-
2135	254	ARO Reg Liability	P	SG	-	-	-	-
2136	254	ARO Reg Liability	P	TROJD	-	-	-	-
2137	2533	Cholla Reclamation	P	SE	-	-	-	-
2138				B14	20,522,158	2,647,637	15,226,168	1,877,257
2139								
2140		<b>Total Working Capital</b>		<b>B14</b>	<b>49,770,225</b>	<b>3,616,255</b>	<b>51,885,441</b>	<b>3,150,921</b>
2141		Miscellaneous Rate Base						
2142	18221	Unrec Plant & Reg Study Costs						
2143		P	S		-	-	-	-
2144								
2145								
2146								
2147	18222	Nuclear Plant - Trojan						
2148		P	S		-	-	-	-
2149		P	TROJP		-	-	-	-
2150		P	TROJD		-	-	-	-
2151				B16	-	-	-	-



2020 PROTOCOL 13-Month Average					JUNE 2022		DECEMBER 2024	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2152								
2153								
2154								
2155	1869	Misc Deferred Debits-Trojan						
2156		P	S		-	-	-	-
2157		P	SG		-	-	-	-
2158					-	-	-	-
2159					-	-	-	-
2160		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2161								
2162		<b>Total Rate Base Additions</b>			<b>1,896,188,087</b>	<b>206,189,558</b>	<b>1,776,354,124</b>	<b>197,333,708</b>
2163	235	Customer Service Deposits						
2164		CUST	S		-	-	(2,756,323)	(2,756,323)
2165		CUST	CN		-	-	-	-
2166		<b>Total Customer Service Deposits</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>(2,756,323)</b>	<b>(2,756,323)</b>
2167								
2168	2281	Prop Ins	PTD	S	(4,057,276)	(931,031)	(4,057,276)	(931,031)
2169	2281	Prop Ins	PTD	SO	(5,000,000)	(633,281)	(5,000,000)	(633,281)
2170	2282	Inj & Dam	PTD	SO	(204,159,965)	(25,858,120)	5,000,000	633,281
2171	2283	Pen & Ben	PTD	SO	(1,468,448)	(185,988)	(1,468,448)	(185,988)
2172	2282	Prov for Injur	PTD	S	(13,215,032)	-	(13,215,032)	-
2173	25335	Reg Liabilitie	PTD	SE	(115,119,099)	(16,745,776)	(115,119,099)	(16,745,776)
2174				<b>B15</b>	<b>(343,019,820)</b>	<b>(44,354,196)</b>	<b>(133,859,855)</b>	<b>(17,862,795)</b>
2175								
2176	22841	Accum Misc. Operating Provisions						
2177		P	S		-	-	-	-
2178		P	SG		(234,889)	(32,005)	(234,889)	(32,005)
2179				<b>B15</b>	<b>(234,889)</b>	<b>(32,005)</b>	<b>(234,889)</b>	<b>(32,005)</b>
2180								
2181	254105	ARO	P	S	-	-	-	-
2182	230	ARO	P	TROJD	(5,809,026)	(801,079)	(5,809,026)	(801,079)
2183	254105	ARO	P	TROJD	-	-	-	-
2184	254		P	S	(1,665,545,979)	(269,376,076)	(1,597,639,139)	(201,469,236)
2185	254		P	SO	(26,801,941)	(3,394,631)	(26,801,941)	(3,394,631)
2186				<b>B15</b>	<b>(1,698,156,946)</b>	<b>(273,571,787)</b>	<b>(1,630,250,106)</b>	<b>(205,664,947)</b>
2187								
2188	252	Customer Advances for Construction						
2189		DPW	S		(16,083,272)	-	(30,481,402)	(1,119,212)
2190		DPW	SE		-	-	-	-
2191		T	SG		(123,801,500)	(16,868,780)	(109,403,371)	(14,906,939)
2192		DPW	SO		-	-	-	-
2193		CUST	CN		-	-	-	-
2194		<b>Total Customer Advances for Construction</b>		<b>B20</b>	<b>(139,884,773)</b>	<b>(16,868,780)</b>	<b>(139,884,773)</b>	<b>(16,026,151)</b>
2195								
2196	25398	SO2 Emissions						
2197		P	SE		-	-	-	-
2198					-	-	-	-
2199					-	-	-	-
2200	25399	Other Deferred Credits						
2201		P	S		(445,758)	(32,581)	(445,758)	(32,581)
2202		LABOR	SO		-	-	-	-
2203		P	SG		(160,860,105)	(21,918,262)	(160,860,105)	(21,918,262)
2204		P	SE		(15,162,237)	(2,205,572)	(15,162,237)	(2,205,572)
2205				<b>B15</b>	<b>(176,468,101)</b>	<b>(24,156,415)</b>	<b>(176,468,101)</b>	<b>(24,156,415)</b>
2206								
2207	190	Accumulated Deferred Income Taxes						
2208		P	S		416,972,449	66,459,327	376,431,313	45,794,642
2209		CUST	CN		-	-	-	-
2210		LABOR	SO		118,690,456	15,032,879	37,780,609	4,785,147
2211		P	DGP		-	-	-	-
2212		IBT	IBT		-	-	-	-
2213		P	SG		-	-	-	-
2214		P	SG		-	-	-	-
2215		CUST	BADDEBT		4,871,261	403,180	5,028,325	416,179
2216		P	TROJD		1,268,551	174,936	1,263,807	174,282
2217		P	SG		1,490,284	203,061	1,523,304	207,560
2218		P	SE		36,782,837	5,350,608	9,715,996	1,413,335
2219		PTD	SNP		-	-	-	-
2220		DPW	SNPD		559,971	50,076	2,007,012	179,478
2221		P	SG		-	-	-	-
2222				<b>B19</b>	<b>580,635,809</b>	<b>87,674,066</b>	<b>433,750,367</b>	<b>52,970,624</b>
2223								
2224	281	Accumulated Deferred Income Taxes						
2225		P	S		-	-	-	-
2226		PT	SG		(138,587,420)	(18,883,460)	(0)	(0)
2227		T	SG		-	-	-	-
2228				<b>B19</b>	<b>(138,587,420)</b>	<b>(18,883,460)</b>	<b>(0)</b>	<b>(0)</b>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
ACCT	DESCRIP	FUNC			UNADJUSTED RESULTS		NORMALIZED RESULTS	
2229								
2230	282	Accumulated	Deferred Income Taxes					
2231		GP	S		12,731,925	1,393,775	(3,160,246,259)	(457,860,634)
2232		ACCMDIT	DITBAL		(2,890,058,392)	(422,109,563)	(383,982)	(56,083)
2233		PT	SNP		(152,486)	(19,056)	(152,486)	(19,056)
2234		LABOR	SO		35,722	4,524	3,812,490	482,875
2235		PTD	GPS		-	-	-	-
2236		DPW	CIAC		-	-	-	-
2237		P	SNPD		-	-	-	-
2238		GP	SCHMDEXP		-	-	-	-
2239		TAXDEPR	TAXDEPR		-	-	-	-
2240		P	DGP		-	-	-	-
2241		PT	IBT		-	-	-	-
2242		PT	SG		-	-	-	-
2243		P	SG		-	-	-	-
2244		P	SE		(1,587,254)	(230,890)	(1,484,455)	(215,936)
2245		P	SG		-	-	25,873,770	3,525,474
2246				B19	<u>(2,879,030,485)</u>	<u>(420,961,209)</u>	<u>(3,132,580,922)</u>	<u>(454,143,359)</u>
2247								
2248	283	Accumulated	Deferred Income Taxes					
2249		GP	S		(140,923,891)	(10,681,475)	(168,525,871)	(13,173,966)
2250		P	SG		(1,587,724)	(216,338)	(3,119,531)	(425,057)
2251		P	SE		(35,798,217)	(5,207,380)	(1)	(0)
2252		LABOR	SO		(119,891,065)	(15,184,944)	(94,783,360)	(12,004,898)
2253		GP	GPS		(8,984,438)	(1,137,935)	(9,048,127)	(1,146,001)
2254		PTD	SNP		(637,701)	(79,691)	(629,453)	(78,661)
2255		P	TROJD		-	-	-	-
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B19	<u>(307,823,036)</u>	<u>(32,507,762)</u>	<u>(276,106,343)</u>	<u>(26,828,583)</u>
2260								
2261		<b>Total Accum</b>	<b>Deferred Income Tax</b>	B19	<u><b>(2,744,805,132)</b></u>	<u><b>(384,678,365)</b></u>	<u><b>(2,974,936,899)</b></u>	<u><b>(428,001,318)</b></u>
2262	255	Accumulated	Investment Tax Credit					
2263		PTD	S		(2,236,834)	-	(1,945,583)	-
2264		PTD	ITC84		-	-	-	-
2265		PTD	ITC85		-	-	-	-
2266		PTD	ITC86		-	-	-	-
2267		PTD	ITC88		-	-	-	-
2268		PTD	ITC89		-	-	-	-
2269		PTD	ITC90		-	-	-	-
2270		PTD	SG		(181,441)	(24,723)	(158,050)	(21,535)
2271		<b>Total Accumulated</b>	<b>ITC</b>	B19	<u><b>(2,418,274)</b></u>	<u><b>(24,723)</b></u>	<u><b>(2,103,633)</b></u>	<u><b>(21,535)</b></u>
2272								
2273		<b>Total Rate Base</b>	<b>Deductions</b>		<u><b>(5,104,987,935)</b></u>	<u><b>(743,686,271)</b></u>	<u><b>(5,060,494,579)</b></u>	<u><b>(694,521,489)</b></u>
2274								
2275								
2276								
2277	108SP	Steam Prod Plant	Accumulated Depr					
2278		P	S		(36,778,129)	(5,668,840)	(31,109,289)	-
2279		P	SG		(787,577,547)	(107,312,694)	(787,577,547)	(107,312,694)
2280		P	SG		(748,383,636)	(101,972,263)	(748,383,636)	(101,972,263)
2281		P	SG		(2,114,384,099)	(288,098,938)	(2,728,905,811)	(371,831,620)
2282		P	SG		-	-	-	-
2283		P	SG		-	-	-	-
2284				B17	<u>(3,687,123,412)</u>	<u>(503,052,735)</u>	<u>(4,295,976,284)</u>	<u>(581,116,578)</u>
2285								
2286	108NP	Nuclear Prod Plant	Accumulated Depr					
2287		P	SG		-	-	-	-
2288		P	SG		-	-	-	-
2289		P	SG		-	-	-	-
2290				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2291								
2292								
2293	108HP	Hydraulic Prod Plant	Accum Depr					
2294		P	S		701,488	-	701,488	-
2295		P	SG		(172,971,779)	(23,568,559)	(172,971,779)	(23,568,559)
2296		P	SG		(31,952,389)	(4,353,726)	(31,952,389)	(4,353,726)
2297		P	SG		(250,565,102)	(34,141,167)	(286,142,591)	(38,988,837)
2298		P	SG		(69,243,164)	(9,434,843)	(85,605,311)	(11,664,295)
2299				B17	<u>(524,030,945)</u>	<u>(71,498,294)</u>	<u>(575,970,582)</u>	<u>(78,575,416)</u>
2300								
2301	108OP	Other Production Plant -	Accum Depr					
2302		P	S		(24,688)	-	(24,688)	-
2303		P	SG		-	-	-	-
2304		P	SG		257,981,880	35,151,752	(29,023,638)	(3,954,664)
2305		P	SG		(523,851,049)	(71,378,200)	(681,764,944)	(92,895,021)
2306		P	SG		(45,928,522)	(6,258,067)	(45,928,522)	(6,258,067)
2307				B17	<u>(311,822,379)</u>	<u>(42,484,515)</u>	<u>(756,741,792)</u>	<u>(103,107,753)</u>
2308								

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT					TOTAL	WYOMING	TOTAL	WYOMING
2309	108EP	Experimental Plant - Accum Depr						
2310		P	SG		-	-	-	-
2311		P	SG		-	-	-	-
2312					-	-	-	-
2313								
2314		<b>Total Production Plant Accum Depreciation</b>		<b>B17</b>	<b>(4,522,976,736)</b>	<b>(617,035,545)</b>	<b>(5,628,688,657)</b>	<b>(762,799,747)</b>
2315								
2316	Summary of Prod Plant Depreciation by Factor							
2317		S			(36,101,329)	(5,668,840)	(30,432,489)	-
2318		DGP			-	-	-	-
2319		DGU			-	-	-	-
2320		SG			(4,486,875,407)	(611,366,705)	(5,598,256,168)	(762,799,747)
2321		SSGCH			-	-	-	-
2322		SSGCT			-	-	-	-
2323		<b>Total of Prod Plant Depreciation by Factor</b>			<b>(4,522,976,736)</b>	<b>(617,035,545)</b>	<b>(5,628,688,657)</b>	<b>(762,799,747)</b>
2324								
2325								
2326	108TP	Transmission Plant Accumulated Depr						
2327		T	SG		(348,509,679)	(47,486,769)	(348,509,679)	(47,486,769)
2328		T	SG		(420,270,668)	(57,264,682)	(420,270,668)	(57,264,682)
2329		T	SG		(1,319,147,998)	(179,742,714)	(1,543,183,877)	(210,269,097)
2330		<b>Total Trans Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,087,928,345)</b>	<b>(284,494,165)</b>	<b>(2,311,964,224)</b>	<b>(315,020,548)</b>
2331	108360	Land and Land Rights						
2332		DPW	S		(9,818,247)	(2,601,967)	(12,272,586)	(2,903,530)
2333				B17	(9,818,247)	(2,601,967)	(12,272,586)	(2,903,530)
2334								
2335	108361	Structures and Improvements						
2336		DPW	S		(34,880,856)	(5,229,948)	(39,633,175)	(5,813,862)
2337				B17	(34,880,856)	(5,229,948)	(39,633,175)	(5,813,862)
2338								
2339	108362	Station Equipment						
2340		DPW	S		(364,148,753)	(50,076,202)	(403,474,121)	(54,908,084)
2341				B17	(364,148,753)	(50,076,202)	(403,474,121)	(54,908,084)
2342								
2343	108363	Storage Battery Equipment						
2344		DPW	S		-	-	-	-
2345				B17	-	-	-	-
2346								
2347	108364	Poles, Towers & Fixtures						
2348		DPW	S		(698,317,140)	(91,405,661)	(746,632,395)	(97,342,125)
2349				B17	(698,317,140)	(91,405,661)	(746,632,395)	(97,342,125)
2350								
2351	108365	Overhead Conductors						
2352		DPW	S		(357,309,419)	(50,920,583)	(387,530,354)	(54,633,810)
2353				B17	(357,309,419)	(50,920,583)	(387,530,354)	(54,633,810)
2354								
2355	108366	Underground Conduit						
2356		DPW	S		(185,718,256)	(14,963,629)	(200,932,540)	(16,832,999)
2357				B17	(185,718,256)	(14,963,629)	(200,932,540)	(16,832,999)
2358								
2359	108367	Underground Conductors						
2360		DPW	S		(393,643,155)	(40,375,031)	(428,723,109)	(44,685,282)
2361				B17	(393,643,155)	(40,375,031)	(428,723,109)	(44,685,282)
2362								
2363	108368	Line Transformers						
2364		DPW	S		(621,886,774)	(57,965,275)	(674,142,520)	(64,385,905)
2365				B17	(621,886,774)	(57,965,275)	(674,142,520)	(64,385,905)
2366								
2367	108369	Services						
2368		DPW	S		(379,179,408)	(36,587,687)	(412,061,873)	(40,627,934)
2369				B17	(379,179,408)	(36,587,687)	(412,061,873)	(40,627,934)
2370								
2371	108370	Meters						
2372		DPW	S		(109,040,193)	(10,302,567)	(117,959,942)	(11,398,531)
2373				B17	(109,040,193)	(10,302,567)	(117,959,942)	(11,398,531)
2374								
2375								
2376								
2377	108371	Installations on Customers' Premises						
2378		DPW	S		(7,253,511)	(968,282)	(7,548,141)	(1,004,483)
2379				B17	(7,253,511)	(968,282)	(7,548,141)	(1,004,483)
2380								
2381	108372	Leased Property						
2382		DPW	S		-	-	-	-
2383				B17	-	-	-	-
2384								
2385	108373	Street Lights						
2386		DPW	S		(34,052,529)	(5,358,156)	(36,164,196)	(5,617,615)
2387				B17	(34,052,529)	(5,358,156)	(36,164,196)	(5,617,615)

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	WYOMING	TOTAL	WYOMING
2388								
2389	108D00	Unclassified Dist Plant - Acct 300						
2390		DPW	S		-	-	-	-
2391				B17	-	-	-	-
2392								
2393	108DS	Unclassified Dist Sub Plant - Acct 300						
2394		DPW	S		-	-	-	-
2395				B17	-	-	-	-
2396								
2397	108DP	Unclassified Dist Sub Plant - Acct 300						
2398		DPW	S		4,241,112	382,499	4,241,112	382,499
2399				B17	4,241,112	382,499	4,241,112	382,499
2400								
2401								
2402		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(3,191,007,128)</b>	<b>(366,372,488)</b>	<b>(3,462,833,839)</b>	<b>(399,771,661)</b>
2403								
2404		Summary of Distribution Plant Depr by Factor						
2405		S			(3,191,007,128)	(366,372,488)	(3,462,833,839)	(399,771,661)
2406								
2407		Total Distribution Depreciation by Factor			(3,191,007,128)	(366,372,488)	(3,462,833,839)	(399,771,661)
2408	108GP	General Plant Accumulated Depr						
2409		G-SITUS	S		(284,495,332)	(37,887,523)	(316,748,646)	(43,914,214)
2410		G-DGP	SG		(454,385)	(61,913)	(454,385)	(61,913)
2411		G-DGU	SG		(1,938,070)	(264,075)	(1,938,070)	(264,075)
2412		G-SG	SG		(131,986,531)	(17,984,045)	(145,790,541)	(19,864,934)
2413		CUST	CN		(7,163,685)	(515,574)	(6,588,185)	(474,155)
2414		PTD	SO		(121,943,863)	(15,444,943)	(135,943,436)	(17,218,076)
2415		P	SE		(1,663,994)	(242,052)	(1,686,679)	(245,352)
2416		G-SG	SG		(141,651)	(19,301)	(141,651)	(19,301)
2417		G-SG	SG		-	-	-	-
2418				B17	(549,787,511)	(72,419,427)	(609,291,595)	(82,062,020)
2419								
2420								
2421	108MP	Mining Plant Accumulated Depr.						
2422		P	S		-	-	-	-
2423		P	SE		-	-	-	-
2424				B17	-	-	-	-
2425	108MP	Less Centralia Situs Depreciation						
2426		P	S		-	-	-	-
2427				B17	-	-	-	-
2428								
2429	1081390	Accum Depr - Capital Lease						
2430		PTD	SO		-	-	-	-
2431				B17	-	-	-	-
2432								
2433		Remove Capital Leases			-	-	-	-
2434				B17	-	-	-	-
2435								
2436	1081399	Accum Depr - Capital Lease						
2437		P	S		-	-	-	-
2438		P	SE		-	-	-	-
2439				B17	-	-	-	-
2440								
2441		Remove Capital Leases			-	-	-	-
2442				B17	-	-	-	-
2443								
2444								
2445		<b>Total General Plant Accum Depreciation</b>		<b>B17</b>	<b>(549,787,511)</b>	<b>(72,419,427)</b>	<b>(609,291,595)</b>	<b>(82,062,020)</b>
2446								
2447								
2448								
2449		Summary of General Depreciation by Factor						
2450		S			(284,495,332)	(37,887,523)	(316,748,646)	(43,914,214)
2451		DGP			-	-	-	-
2452		DGU			-	-	-	-
2453		SE			(1,663,994)	(242,052)	(1,686,679)	(245,352)
2454		SO			(121,943,863)	(15,444,943)	(135,943,436)	(17,218,076)
2455		CN			(7,163,685)	(515,574)	(6,588,185)	(474,155)
2456		SG			(134,520,637)	(18,329,334)	(148,324,648)	(20,210,223)
2457		DEU			-	-	-	-
2458		SSGCT			-	-	-	-
2459		SSGCH			-	-	-	-
2460		Remove Capital Leases			-	-	-	-
2461		Total General Depreciation by Factor			(549,787,511)	(72,419,427)	(609,291,595)	(82,062,020)
2462								
2463								
2464		<b>Total Accum Depreciation - Plant In Service</b>		<b>B17</b>	<b>(10,351,699,720)</b>	<b>(1,340,321,625)</b>	<b>(12,012,778,315)</b>	<b>(1,559,653,976)</b>

2020 PROTOCOL 13-Month Average				JUNE 2022		DECEMBER 2024		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	WYOMING	TOTAL	WYOMING
					UNADJUSTED RESULTS		NORMALIZED RESULTS	
2465	111SP	Accum Prov for Amort-Steam						
2466		P	SG		-	-	-	-
2467		P	SG		-	-	-	-
2468				B18	-	-	-	-
2469								
2470								
2471	111GP	Accum Prov for Amort-General						
2472		G-SITUS	S		(12,255,025)	(4,511,206)	(12,888,985)	(4,665,405)
2473		CUST	CN		-	-	-	-
2474		I-SG	SG		-	-	-	-
2475		PTD	SO		(1,283,149)	(162,519)	(1,499,733)	(189,950)
2476		P	SE		-	-	-	-
2477				B18	(13,538,173)	(4,673,725)	(14,388,718)	(4,855,355)
2478								
2479								
2480	111HP	Accum Prov for Amort-Hydro						
2481		P	SG		-	-	-	-
2482		P	SG		-	-	-	-
2483		P	SG		(3,451,167)	(470,244)	(4,075,918)	(555,371)
2484		P	SG		-	-	-	-
2485				B18	(3,451,167)	(470,244)	(4,075,918)	(555,371)
2486								
2487								
2488	111IP	Accum Prov for Amort-Intangible Plant						
2489		I-SITUS	S		30,305,666	(486,786)	29,936,841	(742,908)
2490		I-DGP	SG		-	-	-	-
2491		I-DGU	SG		(409,529)	(55,801)	(409,529)	(55,801)
2492		P	SE		(3,719)	(541)	3,868	563
2493		I-SG	SG		(113,990,667)	(15,531,989)	(127,205,858)	(17,332,647)
2494		I-SG	SG		(117,241,879)	(15,974,988)	(122,491,816)	(16,690,327)
2495		I-SG	SG		(6,079,619)	(828,389)	(6,356,093)	(866,060)
2496		CUST	CN		(170,220,139)	(12,250,832)	(195,866,969)	(14,096,648)
2497		P	SG		-	-	-	-
2498		P	SG		-	-	-	-
2499		PTD	SO		(336,336,575)	(42,599,104)	(395,652,163)	(50,111,789)
2500				B18	(713,976,461)	(87,728,430)	(818,041,720)	(99,895,617)
2501	111IP	Less Non-Regulated Plant						
2502		NUTIL	OTH		-	-	-	-
2503					(713,976,461)	(87,728,430)	(818,041,720)	(99,895,617)
2504								
2505	111390	Accum Amtr - Capital Lease						
2506		G-SITUS	S		-	-	-	-
2507		P	SG		-	-	-	-
2508		PTD	SO		-	-	-	-
2509				B9	-	-	-	-
2510								
2511		Remove Capital Lease Amtr			-	-	-	-
2512								
2513		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b>(730,965,801)</b>	<b>(92,872,399)</b>	<b>(836,506,356)</b>	<b>(105,306,344)</b>
2514								
2515								
2516								
2517								
2518		Summary of Amortization by Factor						
2519		S			18,050,641	(4,997,992)	17,047,856	(5,408,313)
2520		DGP			-	-	-	-
2521		DGU			-	-	-	-
2522		SE			(3,719)	(541)	3,868	563
2523		SO			(337,619,724)	(42,761,622)	(397,151,896)	(50,301,740)
2524		CN			(170,220,139)	(12,250,832)	(195,866,969)	(14,096,648)
2525		SSGCT			-	-	-	-
2526		SSGCH			-	-	-	-
2527		SG			(241,172,860)	(32,861,411)	(260,539,214)	(35,500,206)
2528		Less Capital Lease			-	-	-	-
2529		<b>Total Provision For Amortization by Factor</b>			<b>(730,965,801)</b>	<b>(92,872,399)</b>	<b>(836,506,356)</b>	<b>(105,306,344)</b>

# 3. REVENUE

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Revenue Adjustment Index**

The Company used actual revenue for the twelve months ended June 2022, as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the January through December 2024 Test Period. The following adjustments are included:

- 3.1 Pro Forma Revenue
- 3.2 REC Revenue and SO2 Emission Allowances
- 3.3 Wheeling Revenue
- 3.4 Fly Ash Sales Revenue

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Revenue Adjustment Summary**  
**RMP Exhibit 11.2, Tab 3 - Revenue**

Adjustments Total - Tab 3 - Revenue	3.1	3.2	3.3	3.4
	Pro Forma Revenue	REC Revenue and SO2 Emission Allowances	Wheeling Revenue	Fly Ash Sales Revenue
1 Operating Revenues:				
2 General Business Revenues	56,283,937	56,283,937	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	942,566	-	(713,663)	2,395,991
6 Total Operating Revenues	57,226,503	56,283,937	(713,663)	2,395,991
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	-	-	-	-
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	11,471,806	11,282,859	(143,066)	480,308
26 Income Taxes - State	2,598,046	2,555,255	(32,400)	108,776
27 Income Taxes - Def Net	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	15	-	15	-
30				
31 Total Operating Expenses:	14,069,867	13,838,114	(175,452)	589,085
32				
33 Operating Rev For Return:	43,156,637	42,445,823	(538,211)	1,806,907
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	34,272	33,708	(427)	1,435
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	34,272	33,708	(427)	1,435
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	-	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	-	-	-	-
60				
61 Total Rate Base:	34,272	33,708	(427)	1,435
62				
63 Return on Rate Base		1.960%	-0.025%	0.083%
64				
65 Return on Equity		3.822%	-0.048%	0.163%
66				
67 APPROXIMATE PRICE CHANGE	(57,717,580)	(56,767,125)	719,661	(2,416,081)



**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pro Forma Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	3	3,257,682	WYU	100.00%	3,257,682	3.1.1
Commercial	442	3	8,391,565	WYU	100.00%	8,391,565	3.1.1
Industrial	442	3	44,800,541	WYU	100.00%	44,800,541	3.1.1
Irrigation	442	3	(270,156)	WYU	100.00%	(270,156)	3.1.1
Public Street & Highway	444	3	104,305	WYU	100.00%	104,305	3.1.1
<b>Total</b>			<u>56,283,937</u>			<u>56,283,937</u>	

**Description of Adjustment:**

This adjustment restates the June 2022 general business revenues to the December 2024 Test Period based on forecasted Test Period loads. Company witness Mr. Thomas Burn's further addresses the Company's 2024 load forecast.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Summary of Revenue Adjustments  
 Test Period 12 Months Ending December 31, 2024

	A	B	C	D	E	F	G	H	I	J
	Booked Revenue <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Normalizing Adjustments <sup>3</sup>	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 3 Forecast Impact <sup>5</sup>	Total Adjusted Revenue Forecast	Total Revenue Adjustment I - C
Residential	\$112,259,078	(\$980,822)	\$111,278,255	\$5,869,562	\$711,790	\$6,581,353	\$117,859,608	(\$3,323,670)	\$114,535,938	\$3,257,682
Commercial	\$117,680,722	(\$2,445,241)	\$115,235,481	\$5,763,438	\$83,587	\$5,847,024	\$121,082,505	\$2,544,540	\$123,627,046	\$8,391,565
Industrial	\$364,775,061	(\$2,981,287)	\$361,793,774	\$17,282,005	\$0	\$17,282,005	\$379,075,779	\$27,518,535	\$406,594,315	\$44,800,541
Irrigation	\$2,795,407	(\$50,072)	\$2,745,335	\$143,143	(\$7,768)	\$135,375	\$2,880,710	(\$405,531)	\$2,475,179	(\$270,156)
Public St & Hwy	\$1,883,676	(\$44,034)	\$1,839,642	\$78,898	\$0	\$78,898	\$1,918,540	\$25,408	\$1,943,947	\$104,305
Total Wyoming Combined	\$599,393,944	(\$6,501,456)	\$592,892,488	\$29,137,046	\$787,609	\$29,924,655	\$622,817,143	\$26,359,282	\$649,176,425	\$56,283,937
Source / Formula	Ref 3.1.4 - 3.1.5	Ref 3.1.4 - 3.1.5	A + B Ref 3.1.4 - 3.1.5	Ref 3.1.4 - 3.1.5	Ref 3.1.4 - 3.1.5	D + E	C + F	Ref 3.1.4 - 3.1.5	G + H Ref 3.1.4 - 3.1.5	Ref 3.1

<sup>1</sup> Lighting, security lighting, and traffic signal revenues included as booked.

<sup>2</sup> Removes the following SAP adjustments: Blue Sky, DSM, and revenue adjustment-property insurance.

<sup>3</sup> Reflects out-of-period adjustments, tolerance adjustments, removal of the following SAP adjustments: revenue adjustment deferred NPC, revenue accounting adjustments, income tax deferral adjustment. Also reflects the removal of tariff riders for Schedule 95 ECAM and Schedule 197 TCJA

<sup>4</sup> No annualization adjustments

<sup>5</sup> Adjustments due to forecast period.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Kilowatt-Hours, and Revenue (\$)  
Historical Period 12 Months Ending June 30, 2022

Class	Line	Kilowatt-Hours			Revenue (\$)					
		Booked	Temperature Normalization	Forecast	Booked	Normalization and Forecast Adjustments			Forecast	
						Accounting <sup>1</sup>	Riders <sup>2</sup>	Temperature		Forecast and Other <sup>3</sup>
Residential	Schedule 2,19	1,021,985,075	6,905,859	1,004,125,303	108,199,336	-	5,927,636	705,928	(1,677,097)	113,155,804
Residential	Schedule 15	852,227	-	783,460	96,947	-	3,357	-	(784)	99,520
Residential	Schedule 25	10,289,384	73,135	9,830,143	1,250,026	-	53,930	5,862	(35,790)	1,274,029
Residential	Annual Guarantee Adjustment	-	-	-	6,585	-	-	-	-	6,585
Residential	Unbilled	12,416,000	-	-	1,610,000	-	-	-	(1,610,000)	-
Residential	Rev Adj	-	-	-	(132,178)	132,178	-	-	-	-
Residential	Rev Adj Property Insur	-	-	-	(2,313)	2,313	-	-	-	-
Residential	Income Tax Def Adj	-	-	-	247,539	(247,539)	-	-	-	-
Residential	DSM	-	-	-	766,119	(766,119)	-	-	-	-
Residential	Blue Sky	-	-	-	217,016	(217,016)	-	-	-	-
Residential - Total	All	1,045,542,686	6,978,993	1,014,738,906	112,259,078	(1,096,183)	5,984,923	711,790	(3,323,670)	114,535,938
Commercial	Schedule 15	2,696,994	-	2,672,658	257,119	-	10,737	-	(2,794)	265,062
Commercial	Schedule 25	257,623,800	524,198	263,899,272	25,135,468	-	1,348,111	42,707	526,855	27,053,142
Commercial	Schedule 28,29	920,965,981	1,326,957	936,556,973	75,429,004	-	3,893,636	40,880	1,060,265	80,423,784
Commercial	Schedule 46	198,940,949	-	189,087,092	13,058,155	-	615,947	-	(653,448)	13,020,654
Commercial	Schedule 48T	15,610,000	-	13,993,000	1,045,930	-	40,463	-	(123,531)	962,862
Commercial	Schedule 54	1,102,072	-	1,066,270	51,476	-	2,303	-	(3,807)	49,972
Commercial	Annual Guarantee Adjustment	-	-	-	1,851,569	-	-	-	-	1,851,569
Commercial	Unbilled	(19,277,000)	-	-	(1,741,000)	-	-	-	1,741,000	-
Commercial	Rev Adj	-	-	-	(174,590)	174,590	-	-	-	-
Commercial	Rev Adj Property Insur	-	-	-	(2,367)	2,367	-	-	-	-
Commercial	Income Tax Def Adj	-	-	-	322,350	(322,350)	-	-	-	-
Commercial	DSM	-	-	-	2,431,063	(2,431,063)	-	-	-	-
Commercial	Blue Sky	-	-	-	16,546	(16,546)	-	-	-	-
Commercial - Total	All	1,377,662,796	1,851,155	1,407,275,266	117,680,722	(2,593,001)	5,911,198	83,587	2,544,540	123,627,046
Industrial - less Customers A & B	Schedule 15	73,733	-	71,525	5,622	-	249	-	(92)	5,780
Industrial - less Customers A & B	Schedule 25	25,678,065	-	23,104,890	2,306,686	-	134,259	-	(203,655)	2,237,290
Industrial - less Customers A & B	Schedule 28,29	288,126,058	-	298,316,720	19,870,349	-	1,219,188	-	720,397	21,809,934
Industrial - less Customers A & B	Schedule 33	506,720,418	-	578,007,495	34,443,505	-	1,583,047	-	4,863,718	40,890,270
Industrial - Customer A	Schedule 33	308,980,000	-	321,940,000	18,515,793	-	850,998	-	514,241	19,881,032
Industrial - Customer B	Schedule 33	314,894,000	-	297,398,000	19,778,379	-	909,028	-	(1,050,297)	19,637,110
Industrial - less Customers A & B	Schedule 46	1,596,046,024	-	1,704,463,608	98,851,732	-	4,947,058	-	6,623,687	110,422,478
Industrial - less Customers A & B	Schedule 48T	3,147,729,438	-	3,362,773,794	168,923,916	-	8,270,659	-	11,250,536	188,445,112
Industrial - less Customers A & B	Annual Guarantee Adjustment	-	-	-	3,265,310	-	-	-	-	3,265,310
Industrial - less Customers A & B	Unbilled	(46,170,000)	-	-	(4,800,000)	-	-	-	4,800,000	-
Industrial - less Customers A & B	Rev Adj	-	-	-	(829,145)	829,145	-	-	-	-
Industrial - less Customers A & B	Rev Adj Property Insur	-	-	-	(7,808)	7,808	-	-	-	-
Industrial - less Customers A & B	Income Tax Def Adj	-	-	-	1,461,626	(1,461,626)	-	-	-	-
Industrial - less Customers A & B	DSM	-	-	-	2,988,688	(2,988,688)	-	-	-	-
Industrial - less Customers A & B	Blue Sky	-	-	-	406	(406)	-	-	-	-
Industrial - Total	All	6,142,077,736	-	6,586,076,032	364,775,061	(3,613,768)	17,914,486	-	27,518,535	406,594,315

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Kilowatt-Hours, and Revenue (\$)  
 Historical Period 12 Months Ending June 30, 2022

Class	Line	Kilowatt-Hours			Revenue (\$)					
		Booked	Temperature Normalization	Forecast	Booked	Normalization and Forecast Adjustments			Forecast	
						Accounting <sup>1</sup>	Riders <sup>2</sup>	Temperature		Forecast and Other <sup>3</sup>
Irrigation	Schedule 40	25,144,696	(156,555)	21,269,627	2,095,764	-	116,174	(7,321)	(283,681)	1,920,937
Irrigation	Schedule 210	7,443,813	(18,411)	6,103,811	585,023	-	31,166	(447)	(100,850)	514,892
Irrigation	Annual Guarantee Adjustment	-	-	-	39,351	-	-	-	-	39,351
Irrigation	Unbilled	(361,000)	-	-	21,000	-	-	-	(21,000)	-
Irrigation	Rev Adj	-	-	-	(3,701)	3,701	-	-	-	-
Irrigation	Rev Adj Property Insur	-	-	-	(57)	57	-	-	-	-
Irrigation	Income Tax Def Adj	-	-	-	7,898	(7,898)	-	-	-	-
Irrigation	DSM	-	-	-	50,106	(50,106)	-	-	-	-
Irrigation	Blue Sky	-	-	-	23	(23)	-	-	-	-
Irrigation - Total	All	32,227,509	(174,965)	27,373,438	2,795,407	(54,270)	147,341	(7,768)	(405,531)	2,475,179
Lighting	Schedule 15	39,238	-	38,436	2,426	-	109	-	68	2,603
Lighting	Schedule 51	11,588,229	-	10,426,156	1,822,430	-	77,575	-	(19,716)	1,880,289
Lighting	Schedule 54	84,775	-	82,599	4,967	-	176	-	(202)	4,941
Lighting	Schedule 58	1,222,746	-	1,243,681	53,480	-	2,377	-	258	56,114
Lighting	Unbilled	(238,000)	-	-	(45,000)	-	-	-	45,000	-
Lighting	Rev Adj	-	-	-	(1,529)	1,529	-	-	-	-
Lighting	Income Tax Def Adj	-	-	-	2,868	(2,868)	-	-	-	-
Lighting	DSM	-	-	-	44,034	(44,034)	-	-	-	-
Lighting - Total	All	12,696,988	-	11,790,872	1,883,676	(45,373)	80,237	-	25,408	1,943,947
All Classes - Total	All	8,610,207,715	8,655,183	9,047,254,514	599,393,944	(7,402,595)	30,038,185	787,609	26,359,282	649,176,425

<sup>1</sup> Accounting Adjustments:  
 Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NPC)  
 Rev Adj Property Insur  
 Income Tax Def Adj (Income Tax Deferral Adjustments)  
 DSM  
 Blue Sky

<sup>2</sup> Riders:  
 Schedule 95 - Energy Cost Adjustment Mechanism (Deferred only)  
 Schedule 197 - 2017 Federal Tax Act Adjustment

<sup>3</sup> Other Normalization Adjustments:  
 Adjustment for billings that occurred outside the Booked Period  
 Annualization of the Docket 20000-578-ER-20 price changes

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Summary of Revenue Adjustments  
Historical Period 12 Months Ending June 30, 2022  
Test Period 12 Months Ending December 31, 2024

305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1				Type 2			Type 3			Total Adjustments	Adjusted Revenue			
			Normalization <sup>3</sup>	Riders <sup>4</sup>	Temperature	Total Type 1 Adj.	Total Adj. Rev. Type 1	Price Change Adjustment	Total Type 2 Adj.	Total Adj. Rev. Type 1&2 Adj.	Price Change Adjustment	Total Type 3 Adj.			Forecast Impact	Total Adj. Rev. Type 1, 2 & 3	
<b>Residential</b>																	
Schedule 2,19	108,199,336	-	108,199,336	-	5,927,636	705,928	6,633,564	114,832,900	-	-	114,832,900	-	-	(1,677,097)	113,155,804	4,956,468	113,155,804
Schedule 15	96,947	-	96,947	-	3,357	-	3,357	100,304	-	-	100,304	-	-	(784)	99,520	2,573	99,520
Schedule 25	1,250,026	-	1,250,026	-	53,930	5,862	59,792	1,309,818	-	-	1,309,818	-	-	(35,790)	1,274,029	24,002	1,274,029
Annual Guarantee Adjustment	6,585	-	6,585	-	-	-	-	6,585	-	-	6,585	-	-	-	6,585	-	6,585
Rev Adj	(132,178)	-	(132,178)	132,178	-	-	132,178	-	-	-	-	-	-	-	-	132,178	-
Rev Adj Property Insur	(2,313)	2,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Def Adj	247,539	-	247,539	(247,539)	-	-	(247,539)	-	-	-	-	-	-	-	-	(247,539)	-
DSM	766,119	(766,119)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	217,016	(217,016)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	1,610,000	-	1,610,000	-	-	-	-	1,610,000	-	-	1,610,000	-	-	(1,610,000)	-	(1,610,000)	-
<b>Total Residential</b>	<b>112,259,078</b>	<b>(980,822)</b>	<b>111,278,255</b>	<b>(115,361)</b>	<b>5,984,923</b>	<b>711,790</b>	<b>6,581,353</b>	<b>117,859,608</b>	<b>-</b>	<b>-</b>	<b>117,859,608</b>	<b>-</b>	<b>-</b>	<b>(3,323,670)</b>	<b>114,535,938</b>	<b>3,257,682</b>	<b>114,535,938</b>
<b>Commercial</b>																	
Schedule 15	257,119	-	257,119	-	10,737	-	10,737	267,856	-	-	267,856	-	-	(2,794)	265,062	7,944	265,062
Schedule 25	25,135,468	-	25,135,468	-	1,348,111	42,707	1,390,818	26,526,287	-	-	26,526,287	-	-	526,855	27,053,142	1,917,673	27,053,142
Schedule 28,29	75,429,004	-	75,429,004	-	3,893,636	40,880	3,934,516	79,363,519	-	-	79,363,519	-	-	1,060,265	80,423,784	4,994,781	80,423,784
Schedule 46	13,058,155	-	13,058,155	-	615,947	-	615,947	13,674,102	-	-	13,674,102	-	-	(653,448)	13,020,654	(37,500)	13,020,654
Schedule 48T	1,045,930	-	1,045,930	-	40,463	-	40,463	1,086,393	-	-	1,086,393	-	-	(123,531)	962,862	(83,068)	962,862
Schedule 54	51,476	-	51,476	-	2,303	-	2,303	53,779	-	-	53,779	-	-	(3,807)	49,972	(1,505)	49,972
Annual Guarantee Adjustment	1,851,569	-	1,851,569	-	-	-	-	1,851,569	-	-	1,851,569	-	-	-	1,851,569	-	1,851,569
Rev Adj	(174,590)	-	(174,590)	174,590	-	-	174,590	-	-	-	-	-	-	-	-	174,590	-
Rev Adj Property Insur	(2,367)	2,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Def Adj	322,350	-	322,350	(322,350)	-	-	(322,350)	-	-	-	-	-	-	-	-	(322,350)	-
DSM	2,431,063	(2,431,063)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	16,546	(16,546)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	(1,741,000)	-	(1,741,000)	-	-	-	-	(1,741,000)	-	-	(1,741,000)	-	-	1,741,000	-	1,741,000	-
<b>Total Commercial</b>	<b>117,680,722</b>	<b>(2,445,241)</b>	<b>115,235,481</b>	<b>(147,760)</b>	<b>5,911,198</b>	<b>83,587</b>	<b>5,847,024</b>	<b>121,082,505</b>	<b>-</b>	<b>-</b>	<b>121,082,505</b>	<b>-</b>	<b>-</b>	<b>2,544,540</b>	<b>123,627,046</b>	<b>8,391,565</b>	<b>123,627,046</b>
<b>Industrial</b>																	
Schedule 15	5,622	-	5,622	-	249	-	249	5,872	-	-	5,872	-	-	(92)	5,780	158	5,780
Schedule 25	2,306,686	-	2,306,686	-	134,259	-	134,259	2,440,945	-	-	2,440,945	-	-	(203,655)	2,237,290	(69,396)	2,237,290
Schedule 28,29	19,870,349	-	19,870,349	-	1,219,188	-	1,219,188	21,089,537	-	-	21,089,537	-	-	720,397	21,809,934	1,939,585	21,809,934
Schedule 33	72,737,678	-	72,737,678	-	3,343,073	-	3,343,073	76,080,750	-	-	76,080,750	-	-	4,327,661	80,408,412	7,670,734	80,408,412
Schedule 46	98,851,732	-	98,851,732	-	4,947,058	-	4,947,058	103,798,791	-	-	103,798,791	-	-	6,623,687	110,422,478	11,570,745	110,422,478
Schedule 48T	168,923,916	-	168,923,916	-	8,270,659	-	8,270,659	177,194,576	-	-	177,194,576	-	-	11,250,536	188,445,112	19,521,196	188,445,112
Annual Guarantee Adjustment	3,265,310	-	3,265,310	-	-	-	-	3,265,310	-	-	3,265,310	-	-	-	3,265,310	-	3,265,310
Rev Adj	(829,145)	-	(829,145)	829,145	-	-	829,145	-	-	-	-	-	-	-	-	829,145	-
Rev Adj Property Insur	(7,808)	7,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Def Adj	1,461,626	-	1,461,626	(1,461,626)	-	-	(1,461,626)	-	-	-	-	-	-	-	-	(1,461,626)	-
DSM	2,988,688	(2,988,688)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	406	(406)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	(4,800,000)	-	(4,800,000)	-	-	-	-	(4,800,000)	-	-	(4,800,000)	-	-	4,800,000	-	4,800,000	-
<b>Total Industrial</b>	<b>364,775,061</b>	<b>(2,981,287)</b>	<b>361,793,774</b>	<b>(632,481)</b>	<b>17,914,486</b>	<b>-</b>	<b>17,282,005</b>	<b>379,075,779</b>	<b>-</b>	<b>-</b>	<b>379,075,779</b>	<b>-</b>	<b>-</b>	<b>27,518,535</b>	<b>406,594,315</b>	<b>44,800,541</b>	<b>406,594,315</b>

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Summary of Revenue Adjustments  
Historical Period 12 Months Ending June 30, 2022  
Test Period 12 Months Ending December 31, 2024

305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1					Type 2			Type 3			Total Adjustments	Adjusted Revenue		
			Normalization <sup>3</sup>	Riders <sup>4</sup>	Temperature	Total Type 1 Adj.	Total Adj. Rev. Type 1	Price Change Adjustment	Total Type 2 Adj.	Total Adj. Rev. Type 1&2 Adj.	Price Change Adjustment	Total Type 3 Adj.	Forecast Impact			Total Adj. Rev. Type 1, 2 & 3	
<b>Irrigation</b>																	
Schedule 40	2,095,764	-	2,095,764	-	116,174	(7,321)	108,854	2,204,618	-	-	2,204,618	-	-	(283,681)	1,920,937	(174,827)	1,920,937
Schedule 210	585,023	-	585,023	-	31,166	(447)	30,719	615,742	-	-	615,742	-	-	(100,850)	514,892	(70,131)	514,892
Annual Guarantee Adjustment	39,351	-	39,351	-	-	-	-	39,351	-	-	39,351	-	-	-	39,351	-	39,351
Rev Adj	(3,701)	-	(3,701)	3,701	-	-	3,701	-	-	-	-	-	-	-	-	3,701	-
Rev Adj Property Insur	(57)	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Def Adj	7,898	-	7,898	(7,898)	-	-	(7,898)	-	-	-	-	-	-	-	-	(7,898)	-
DSM	50,106	(50,106)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	23	(23)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	21,000	-	21,000	-	-	-	-	21,000	-	-	21,000	-	-	(21,000)	-	(21,000)	-
<b>Total Irrigation</b>	<b>2,795,407</b>	<b>(50,072)</b>	<b>2,745,335</b>	<b>(4,198)</b>	<b>147,341</b>	<b>(7,768)</b>	<b>135,375</b>	<b>2,880,710</b>	<b>-</b>	<b>-</b>	<b>2,880,710</b>	<b>-</b>	<b>-</b>	<b>(405,531)</b>	<b>2,475,179</b>	<b>(270,156)</b>	<b>2,475,179</b>
<b>Public Street &amp; Highway Lighting</b>																	
Schedule 15	2,426	-	2,426	-	109	-	109	2,535	-	-	2,535	-	-	68	2,603	177	2,603
Schedule 51	1,822,430	-	1,822,430	-	77,575	-	77,575	1,900,005	-	-	1,900,005	-	-	(19,716)	1,880,289	57,859	1,880,289
Schedule 54	4,967	-	4,967	-	176	-	176	5,143	-	-	5,143	-	-	(202)	4,941	(26)	4,941
Schedule 58	53,480	-	53,480	-	2,377	-	2,377	55,857	-	-	55,857	-	-	258	56,114	2,635	56,114
Rev Adj	(1,529)	-	(1,529)	1,529	-	-	1,529	-	-	-	-	-	-	-	-	1,529	-
Income Tax Def Adj	2,868	-	2,868	(2,868)	-	-	(2,868)	-	-	-	-	-	-	-	-	(2,868)	-
DSM	44,034	(44,034)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	(45,000)	-	(45,000)	-	-	-	-	(45,000)	-	-	(45,000)	-	-	45,000	-	45,000	-
<b>Total PSH</b>	<b>1,883,676</b>	<b>(44,034)</b>	<b>1,839,642</b>	<b>(1,339)</b>	<b>80,237</b>	<b>-</b>	<b>78,898</b>	<b>1,918,540</b>	<b>-</b>	<b>-</b>	<b>1,918,540</b>	<b>-</b>	<b>-</b>	<b>25,408</b>	<b>1,943,947</b>	<b>104,305</b>	<b>1,943,947</b>
<b>Total</b>	<b>599,393,944</b>	<b>(6,501,456)</b>	<b>592,892,488</b>	<b>(901,139)</b>	<b>30,038,185</b>	<b>787,609</b>	<b>29,924,655</b>	<b>622,817,143</b>	<b>-</b>	<b>-</b>	<b>622,817,143</b>	<b>-</b>	<b>-</b>	<b>26,359,282</b>	<b>649,176,425</b>	<b>56,283,937</b>	<b>649,176,425</b>

Ref 3.1.1      Ref 3.1.1

<sup>1</sup> Lighting, security lighting, and traffic signal revenues included as booked.

<sup>2</sup> Removes the following SAP adjustments: Blue Sky, DSM, and revenue adjustment-property insurance.

<sup>3</sup> Reflects out-of-period adjustments, tolerance adjustments, removal of the following SAP adjustments: revenue adjustment deferred NPC, revenue accounting adjustments, income tax deferral adjustment. Also reflects the removal of bonus tax depreciation, deferred ECAM, and ECAM/RRA offset revenue.

<sup>4</sup> Reflects schedule 95 - Energy Cost Adjustment Mechanism (Deferred only) and Schedule 197 - 2017 Federal Tax Act Adjustment

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 REC Revenue and SO2 Emission Allowances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove June 2022 Booked Revenues (Including Accruals)	456	1	(6,911,922)	SG	13.63%	(941,796)	3.2.1
Remove June 2022 REC Deferrals	456	1	1,691,519	SG	13.63%	230,481	3.2.1
Remove Actual Leaning Juniper Revenue 12 ME June 2022	456	1	(17,231)	SG	13.63%	(2,348)	3.2.1
Remove SO2 Emission Sales 12 ME June 2022	4118	1	100	SE	14.55%	15	3.2.2

**Description of Adjustment:**

The Environmental Protection Agency has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from the power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. This adjustment removes all REC and SO2 Emission Sales revenues as booked during the 12 months ended June 2022. Wyoming's share of these revenues are included in the REC and SO2 Revenue Adjustment Mechanism ("RRA") as established in the stipulation in the 2010 general rate case, Docket No. 20000-384-ER-10. This adjustment also removes the accounting REC Deferrals from the 12 months ended June 2022.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
REC Revenue  
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total	Kennecott Removal	SAP Total w/o Kennecott	Pryor Mountain RECs	NET REC Revenue
FERC Acct	4562700	4562700	4562700		4562700		4562700	
SAP Acct	301944	301944	301945		301945		354943	
July-21	(180,250)	233,500	(233,500)	(180,250)	50,000	(130,250)	(198,730)	(328,980)
August-21	(121,291)	180,250	(180,250)	(121,291)	50,000	(71,291)	(45,692)	(116,983)
September-21	(50,000)	121,291	(121,291)	(50,000)	50,000	-	(39,950)	(39,950)
October-21	(1,065,600)	50,000	(50,000)	(1,065,600)	50,000	(1,015,600)	(54,665)	(1,070,265)
November-21	(433,247)	1,065,600	(1,065,600)	(433,247)	50,000	(383,247)	(85,570)	(468,817)
December-21	(394,100)	433,247	(381,492)	(342,346)	50,000	(292,346)	417,048	124,702
January-22	(539,437)	394,100	(393,739)	(539,076)	50,000	(489,076)	(90,939)	(580,015)
February-22	(410,725)	539,437	(358,250)	(229,538)	50,000	(179,538)	(87,790)	(267,328)
March-22	(1,512,365)	410,725	(640,700)	(1,742,340)	50,000	(1,692,340)	(15,861)	(1,708,201)
April-22	(988,438)	1,512,365	(2,208,364)	(1,684,437)	50,000	(1,634,437)	(54,785)	(1,689,222)
May-22	(1,384,185)	1,976,875	(849,500)	(256,810)	50,000	(206,810)	(58,165)	(264,975)
June-22	(424,953)	395,747	(456,961)	(486,167)	50,000	(436,167)	(65,722)	(501,889)
<b>12 ME June 2022 Total</b>	<b>(7,504,590)</b>	<b>7,313,137</b>	<b>(6,939,648)</b>	<b>(7,131,101)</b>	<b>600,000</b>	<b>(6,531,101)</b>	<b>(380,821)</b>	<b>(6,911,922)</b>

Ref. 3.2

**REC Deferrals Included in Unadjusted Results:**

FERC Account 4562700  
Amount Yr. Ended June 2022 **1,691,519 Ref. 3.2**

**Leaning Juniper indemnity revenue included in unadjusted results:**

FERC Account 4562700  
Amount Yr. Ended June 2022 **(17,231) Ref. 3.2**



**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**SO2 Emission Allowance Sales**  
**SAP Account 301947**

<b>Year</b>	<b>Month</b>	<b>Amount</b>	<b>Accumulated Amount</b>
2020	7	-	-
2020	8	-	-
2020	9	-	-
2020	10	-	-
2020	11	-	-
2020	12	-	-
2021	1	-	-
2021	2	-	-
2021	3	-	-
2021	4	(100)	(100)
2021	5	-	(100)
2021	6	-	<b>(100) Ref. 3.2</b>

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	1	(270,565)	SG	13.63%	(36,866)	
Other Electric Revenues	456	1	(249)	SE	14.55%	(36)	
Total Type 1			<u>(270,814)</u>			<u>(36,903)</u>	3.3.1
Other Electric Revenues	456	2	(3,268,333)	SG	13.63%	(445,332)	3.3.1
Other Electric Revenues	456	3	21,123,559	SG	13.63%	2,878,226	3.3.1
			<u>17,584,412</u>			<u>2,395,991</u>	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2022			177,162,456				3.3.1
Total Adjustments			17,584,412				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>194,746,868</u>				3.3.1

**Description of Adjustment:**

This adjustment removes out-of-period and one-time wheeling revenue adjustments from the 12 months ended June 2022 and adds in pro forma wheeling revenue changes through the Test Period (12 months ending December 2024).

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

Customer	Total
3 Phase Renewables	2
Airport Solar LLC	(2,267,512)
Arizona Electric Power Cooperative, Inc.	(141,454)
Arizona Public Service Company	0
Avangrid Renewables, LLC	(6,656,561)
Avista	(15,783)
Basin Electric Power Cooperative	(1,211,388)
BHG	(669)
Black Hills Corporation	(3,941,115)
Black Hills/Colorado Electric Utility Company	(8,832)
Bonneville Power Administration	(24,602,874)
Brookfield Renewable Trading & Marketing LP	(201,288)
Calpine Energy Solutions	(744,736)
City of Roseville	(1,896,544)
Clatskanie Peoples Utility District	(615,330)
Conoco Phillips Company	(1,252)
Constellation Energy Generation, LLC (ESS)	(53,314)
Constellation Energy Generation, LLC (Stateline)	(3,325,606)
CP Energy Marketing (US) Inc.	(1,638)
Deseret Generation & Trans.	(7,887,503)
Dynasty Power Inc.	(1,688,945)
EDF Trading North America, LLC	(2,553,941)
Enel Trading North America	(6,858)
Energy Keepers, Inc.	(245,388)
Eugene Water & Electric Board	47
Evergreen Biopower	(460,082)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(191,181)
Foote Creek IV, LLC	0
Garrett Solar LLC	(474,234)
Guzman Energy, LLC	(2,684,511)
Idaho Power Company	(3,011,368)
Idaho Power Company - Power Supply Merchant	(3,676)
Imperial Irrigation District	(859,002)
Intermountain Power Agency	0
Los Angeles Department of Water & Power	(31,243)
Macquarie Energy, LLC	(1,246,317)
MAG Energy Solutions, Inc.	(51,469)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(3,646,393)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(9,981,238)
Municipal Energy Nebraska, Inc.	0
Navajo Tribal Utility Authority	(97,320)
Nevada Power Company	(464,019)
NextEra Energy Resources, LLC	(4,514,315)
Obsidian Renewables LLC	227
Pacific Gas & Electric Company	(5,868)
PACIFICORP	0
PACIFICORP TRANSFER	0
Portland General Electric Company	(740,394)
Powerex Corporation	(41,644,428)
Public Services Company of Colorado	(33,391)
Rainbow Energy Marketing	(662,294)
Sacramento Municipal Utility District	(779,478)
Salt River Project	(1,029,759)
Shell Energy North America	(4,377,241)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,375,930)
Southern California Public Power Authority	(64,472)
State of South Dakota	(164,096)
TEC Energy Inc.	(6,388)
Tenaska Power Services Co	(1,412,760)
The Energy Authority, Inc.	(1,007,719)
Thermo No. 1 BE-01, LLC	(604,926)
TransAlta Energy Marketing (U.S.) Inc.	(984,767)
Tri-State Generation & Trans.	(764,401)
U.S. Bureau of Reclamation CR	(10,972)
U.S. Bureau of Reclamation FNO	(21,668)
U.S. Bureau of Reclamation WB	(42,148)
Uniper Global Commodities North America LLC	(98,629)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(24,729,173)
Utah Municipal Power Agency	(3,678,411)
Vitol Inc.	(7,303)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	0
Western Area Power Adm CO River	(16,868)
Western Area Power Adm FNO	(86,006)
Western Area Power Adm LAP	(1,689)
Western Area Power Administration	(3,031,461)
SAP Adjustments	(767,606)
<b>Total</b>	<b>(177,162,456)</b>

Ref 3.3

Type		
1	Remove refunds and other out of period adjustments*	270,814
2	PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023)	3,268,333
3	Forecasted New Contracts	(12,739,581)
3	Forecasted Price/Volume Increase/Decreases	(8,383,978)
	<b>Incremental Adjustments</b>	<b>(17,584,412)</b>
	<b>Accum Totals</b>	<b>(194,746,868)</b>

Ref 3.3

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Fly Ash Sales Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Ash Sales Revenue	456	1	(5,429,183)	SG	13.63%	(739,762)	Below

**Adjustment Detail:**

12 Months Ended June 2022	15,585,683
12 Months Ending December 2024	10,156,500
Adjustment to get to 2022 & 2024 level	<u>(5,429,183)</u>

**Description of Adjustment:**

The Company is forecasting the conversion of Jim Bridger Units 1 and 2 to natural gas therefore reducing the forecasted level of fly ash sales revenues from the Jim Bridger generating plant. This adjustment walks forward the level of fly ash sales revenue from the June 2022 Base Period to the December 2024 Test Period.

## 4. O&M

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Operation & Maintenance Expense Adjustment Index**

The Company's actual O&M expenses for the twelve months ended June 2022 are the basis for the Test Period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs and non-labor operation and maintenance to reflect the appropriate level of on-going costs that the Company expects to incur during the January through December 2024 Test Period. The following adjustments are included:

- 4.1 Miscellaneous General Expense and Revenue
- 4.2 Wage and Employee Benefits
- 4.3 Remove Non-Recurring Entries
- 4.4 Insurance Expense
- 4.5 Generation Overhaul Expense
- 4.6 Uncollectible Accounts
- 4.7 Pension Related Non-Service Expense
- 4.8 Incremental O&M Adjustment

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Operation & Maintenance Expense Adjustment Summary  
RMP Exhibit 11.2 - Tab 4 - O&M

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous	Wage and	Remove Non-	Insurance	Generation	Uncollectible	Pension Related	Incremental O&M
Adjustments	General Expense	Employee	Recurring	Expense	Overhaul	Accounts	Non-Service	Adjustment
Total - Tab 4	and Revenue	Benefits	Entries		Expense		Expense	
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	974,907	-	976,030	-	-	(1,123)	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	3,823,970	-	216,285	3,426,992	-	-	-	180,693
12 Other Power Supply	425,686	-	386,806	183,367	-	(144,487)	-	-
13 Transmission	349,426	-	349,426	-	-	-	-	-
14 Distribution	989,281	-	989,281	-	-	-	-	-
15 Customer Accounting	262,456	-	208,202	-	-	-	54,254	-
16 Customer Service & Info	78,770	(1,427)	80,197	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(6,883,154)	167,563	276,603	-	(6,499,764)	-	(827,556)	-
19								
20 Total O&M Expenses	21,341	166,136	3,482,830	3,610,358	(6,499,764)	(145,610)	54,254	(827,556)
21								
22 Depreciation	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(127,447)	(63,404)	(698,219)	(723,785)	1,209,966	29,191	(10,876)	165,904
26 Income Taxes - State	(28,863)	(14,359)	(158,127)	(163,917)	274,024	6,611	(2,463)	37,573
27 Income Taxes - Def Net	-	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	150,143	150,143	-	-	-	-	-	-
30								
31 Total Operating Expenses:	15,173	238,515	2,626,484	2,722,656	(5,015,774)	(109,808)	40,914	(624,080)
32								
33 Operating Rev For Return:	(15,173)	(238,515)	(2,626,484)	(2,722,656)	5,015,774	109,808	(40,914)	624,080
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(329)	215	6,398	6,632	(12,218)	(267)	100	(1,520)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(329)	215	6,398	6,632	(12,218)	(267)	100	(1,520)
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	(6,513,335)	-	-	-	(6,513,335)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	26,491,401	-	-	-	26,491,401	-	-	-
58								
59 Total Rate Base Deductions	19,978,066	-	-	-	19,978,066	-	-	-
60								
61 Total Rate Base:	19,977,737	215	6,398	6,632	19,965,848	(267)	100	(1,520)
62								
63 Return on Rate Base		-0.011%	-0.121%	-0.126%	0.162%	0.005%	-0.002%	0.029%
64								
65 Return on Equity		-0.021%	-0.237%	-0.245%	0.316%	0.010%	-0.004%	0.056%
66								
67 APPROXIMATE PRICE CHANGE	2,052,122	318,969	3,512,830	3,641,458	(4,676,631)	(146,864)	54,849	(834,755)

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR</u> <u>%</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	1	2,524,307	SO	12.67%	319,719	
Gain on Property Sales	421	1	(1,244,532)	SG	13.63%	(169,576)	
Gain on Property Sales	421	1	(14,699)	UT	0.00%	-	
Gain on Property Sales	421	1	(1,265,076)	NUTIL	0.00%	-	
			<u>-</u>			<u>150,143</u>	4.1.1
<b>Adjustment to Expense:</b>							
Administrative & General Salaries	920	1	(5,257)	SO	12.67%	(666)	
Office Supplies/Credit Facilities Fee	921	1	1,300,578	SO	12.67%	164,726	
Regulatory Commission Expenses	928	1	22,978	SG	13.63%	3,131	
Regulatory Commission Expenses	928	1	(22,978)	OR	0.00%	-	
Customer Records	903	1	(10,772)	OR	0.00%	-	
Informational Advertising	909	1	(21,013)	CN	7.20%	(1,512)	
Informational Advertising	909	1	(298)	ID	0.00%	-	
Informational Advertising	909	1	7,867	OR	0.00%	-	
Informational Advertising	909	1	715	UT	0.00%	-	
Informational Advertising	909	1	908	WA	0.00%	-	
Informational Advertising	909	1	19,575	CA	0.00%	-	
Informational Advertising	909	1	85	WY	100.00%	85	
Informational Advertising	929	1	2,932	SO	12.67%	371	
			<u>1,295,321</u>			<u>166,136</u>	4.1.1

**Description of Adjustment:**

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation and corrects the FERC account and allocations of certain Base Period expenses. In addition, this adjustment adds the credit facilities and associated commitment fees which are a requirement for the company to have access to short-term borrowing or commercial paper.



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

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SO	2,524,307	<b>Ref 4.1</b>
Gain on Property Sales	421	SG	(1,244,532)	<b>Ref 4.1</b>
Gain on Property Sales	421	UT	(14,699)	<b>Ref 4.1</b>
Gain on Property Sales	421	NUTIL	(1,265,076)	<b>Ref 4.1</b>
<b>Total Revenue Adjustment</b>			<u>-</u>	
<b>Non Regulated Flights</b>				
Administrative & General Salaries	920	SO	(5,257)	<b>Ref 4.1</b>
Office Supplies and Expenses	921	SO	<u>(19,127)</u>	<b>Ref 4.1</b>
			<u>(24,383)</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	(9,112)	<b>Ref 4.1</b>
<b>FERC 928 - Regulatory Commission Expenses</b>				
Reallocate system function costs from situs	928	OR	(22,978)	<b>Ref 4.1</b>
Reallocate system function costs from situs	928	SG	<u>22,978</u>	<b>Ref 4.1</b>
			<u>-</u>	
<b>Credit Facility Fee Adjustment</b>				
Credit facility fees	921	SO	1,328,817	
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	(24)	<b>Ref 4.1</b>
Blue Sky	909	OR	7,864	<b>Ref 4.1</b>
Blue Sky	903	OR	(10,772)	<b>Ref 4.1</b>
Blue Sky	929	SO	2,932	<b>Ref 4.1</b>
Reallocation	909	CN	(20,989)	<b>Ref 4.1</b>
Reallocation	909	UT	(35)	<b>Ref 4.1</b>
Reallocation	909	ID	(332)	<b>Ref 4.1</b>
Reallocation	909	WA	(952)	<b>Ref 4.1</b>
Reallocation	909	WY	(192)	<b>Ref 4.1</b>
Reallocation	909	ID	35	<b>Ref 4.1</b>
Reallocation	909	UT	750	<b>Ref 4.1</b>
Reallocation	909	WY	277	<b>Ref 4.1</b>
Reallocation	909	WA	1,860	<b>Ref 4.1</b>
Reallocation	909	CA	19,575	<b>Ref 4.1</b>
Reallocation	909	OR	3	<b>Ref 4.1</b>
			<u>(0)</u>	
<b>Total Expense Adjustment</b>			<u><u>1,295,321</u></u>	

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Wage and Employee Benefits**

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	4,044,221	SG	13.626%	551,052	
Fuel Related-Non NPC	501	3	6,106	SE	14.546%	888	
Steam Maintenance	512	3	3,112,432	SG	13.626%	424,090	
Hydro Operations	535	3	845,509	SG-P	13.626%	115,206	
Hydro Operations	535	3	567,211	SG-U	13.626%	77,286	
Hydro Maintenance	545	3	146,032	SG-P	13.626%	19,898	
Hydro Maintenance	545	3	28,584	SG-U	13.626%	3,895	
Other Operations	548	3	722,383	SG	13.626%	98,430	
Other Operations	549	3	1,600	WY	Situs	-	
Other Maintenance	553	3	210,412	SG	13.626%	28,670	
Other Power Supply Expenses	557	3	1,905,967	SG	13.626%	259,701	
Other Power Supply Expenses	557	3	4,571	WY	Situs	5	
Transmission Operations	560	3	1,537,508	SG	13.626%	209,496	
Transmission Maintenance	571	3	1,026,960	SG	13.626%	139,930	
Distribution Operations	580	3	2,629,238	SNPD	8.943%	235,121	
Distribution Operations	580	3	1,812,663	WY	Situs	178,043	
Distribution Maintenance	593	3	1,222,457	SNPD	8.943%	109,319	
Distribution Maintenance	593	3	5,479,108	WY	Situs	466,799	
Customer Accounts	903	3	1,679,281	CN	7.197%	120,859	
Customer Accounts	903	3	799,928	WY	Situs	87,343	
Customer Services	908	3	231,746	CN	7.197%	16,679	
Customer Services	908	3	2,385	OTHER	0.000%	-	
Customer Services	908	3	413,443	WY	Situs	63,518	
Administrative & General	920	3	2,025,920	SO	12.666%	256,595	
Administrative & General	920	3	45,162	WY	Situs	1,088	
Administrative & General	935	3	149,376	SO	12.666%	18,919	
Administrative & General	935	3	1,109	WY	Situs	-	
			<u>30,651,312</u>			<u>3,482,830</u>	4.2.11

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred during the base period 12 months ended June 2022, 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**  
**Wyoming General Rate Case - December 2024**  
**Wage and Employee Benefit Adjustment**

PAGE 4.2.1

The unadjusted, annualized (12 months ended June 2022), 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 June 2022 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2022 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 June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.2.5). 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 at the December 2024 Pro Forma target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma June 2023 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2022 data escalated to December 2024. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

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

PAGE 4.2.2

Description	Actual 12 Months Ending June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Ref.
Regular Ordinary Time	430,865,222	465,794,594	34,929,372	
Overtime	76,879,725	83,112,209	6,232,484	
Premium Pay	13,956,954	15,088,417	1,131,462	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>563,995,219</b>	<b>42,293,317</b>	4.2.3&5
Unused Leave	3,003,963	3,247,489	243,525	4.2.6
Temporary/Contract Labor	-	-	-	
Severance Pay	221,863	239,849	17,986	4.2.6
Other Salary/Labor Costs	3,971,375	3,971,375	-	
Joint Owner Cutbacks	(1,049,493)	(1,134,573)	(85,080)	4.2.6
<b>Subtotal Bare Labor</b>	<b>527,849,610</b>	<b>570,319,359</b>	<b>42,469,748</b>	
Annual Incentive Plan	32,713,508	28,043,748	(4,669,760)	4.2.6
<b>Total Incentive</b>	<b>32,713,508</b>	<b>28,043,748</b>	<b>(4,669,760)</b>	
Overtime Meals	1,713,975	1,713,975	-	
Bonus and Awards	7,233,910	4,973,378	(2,260,532)	4.2.6
Physical Exam	52,606	52,606	-	
Education Assistance	165,441	165,441	-	
Mining Salary/Benefit Credit	(155,426)	(155,426)	-	
<b>Total Other Labor</b>	<b>9,010,506</b>	<b>6,749,975</b>	<b>(2,260,532)</b>	
<b>Subtotal Labor and Incentive</b>	<b>569,573,625</b>	<b>605,113,081</b>	<b>35,539,457</b>	
Pensions	5,707,720	4,524,605	(1,183,115)	4.2.7
SERP Plan	-	-	-	4.2.7
Post Retirement Benefits	856,324	1,295,169	438,845	4.2.7
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4.2.7
<b>Total Pensions</b>	<b>12,018,209</b>	<b>10,519,164</b>	<b>(1,499,045)</b>	4.2.7
Pension Administration	836,131	836,131	-	4.2.7
Medical	58,024,607	63,722,258	5,697,651	4.2.7
Dental	3,393,813	4,464,797	1,070,984	4.2.7
Vision	332,765	534,152	201,386	4.2.7
Life	999,991	1,081,059	81,067	4.2.7
401(k)	40,696,650	43,995,845	3,299,195	4.2.7
401(k) Administration	170	-	(170)	4.2.7
Accidental Death & Disability	30,470	32,940	2,470	4.2.7
Long-Term Disability	3,869,025	4,182,679	313,654	4.2.7
Worker's Compensation	1,253,790	1,355,432	101,642	4.2.7
Other Salary Overhead	731,606	731,606	-	4.2.7
<b>Total Benefits</b>	<b>110,169,018</b>	<b>120,936,899</b>	<b>10,767,880</b>	4.2.7
<b>Subtotal Pensions and Benefits</b>	<b>122,187,228</b>	<b>131,456,063</b>	<b>9,268,835</b>	4.2.7
Payroll Tax Expense	38,800,779	41,514,006	2,713,227	4.2.8
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>44,667,352</b>	<b>2,713,227</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>781,236,497</b>	<b>47,521,519</b>	4.2.11
Non-Utility and Capitalized Labor	260,469,861	277,340,068	16,870,207	4.2.11
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>503,896,429</b>	<b>30,651,312</b>	4.2.11

Ref. 4.2

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

Labor (12 Months Ended June 2022)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,461	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865
Overtime	6,893	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957
<b>Grand Total</b>	<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>

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

Labor (12 Months Ended June 2022)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,619	3,617	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	170	186	223	184	182	215	271	152	223	166	171	209	2,353
8	UWUA 127	4,299	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,596	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	PCCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	367	364	4,320
16	IBEW 77	132	125	136	122	151	138	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,094	1,008	1,023	1,166	1,052	963	973	1,023	1,038	1,156	12,636
<b>Grand Total</b>		<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
2	Officer/Exempt							3.52%					
3	IBEW 125								3.50%				
4	IBEW 659											2.00%	
5	UWUA 197												2.50%
8	UWUA 127				2.00%								
9	IBEW 57 WY	2.50%											
11	IBEW 57 PD								2.50%				
12	IBEW 57 PS								2.50%				
13	PCCC Non-Exempt							3.07%					
15	IBEW 57 CT								2.50%				
16	IBEW 77								2.25%				
18	Non-Exempt							3.44%					

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Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168
5	UWUA 197	174	191	228	189	187	221	278	156	229	171	175	209	2,407
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,532
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478
13	PCCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384
16	IBEW 77	135	128	139	125	155	141	120	111	110	114	178	179	1,636
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,023	1,038	1,156	12,857
<b>Grand Total</b>		<b>46,015</b>	<b>44,461</b>	<b>44,621</b>	<b>41,831</b>	<b>43,201</b>	<b>47,358</b>	<b>42,168</b>	<b>38,591</b>	<b>47,753</b>	<b>43,673</b>	<b>43,613</b>	<b>46,463</b>	<b>529,749</b>

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

**Rocky Mountain Power  
 Wyoming 2024 General Rate Case  
 Escalation of Regular, Overtime, and Premium Labor  
 (Figures are in thousands)**

**REDACTED** - Note: Please see Confidential RMP Exhibit 11.3 for redacted information.

**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.**

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2	Officer/Exempt													(1)
	12/26/2022	3.50%												(2)
	12/26/2023	3.50%												(2)
3	IBEW 125													(2)
	1/26/2023		4.50%											(2)
	1/26/2024		2.50%											(2)
4	IBEW 659													(1)
	6/26/2022							1.50%						(1)
	4/26/2023					2.00%								(1)
5	UWUA 197												4.50%	(2)
	5/26/2023						4.50%							(2)
	5/26/2024						2.50%							(2)
8	UWUA 127													(1)
	9/26/2022										2.25%			(1)
	9/26/2023										2.25%			(1)
	9/26/2024										2.50%			(1)
9	IBEW 57 WY													(1)
	6/26/2022							2.50%						(1)
														(3) REDACTED
														(3) REDACTED
11	IBEW 57 PD													(2)
	12/26/2022	4.00%												(2)
	12/26/2023	4.50%												(2)
12	IBEW 57 PS													(2)
	12/26/2022	4.00%												(2)
	12/26/2023	4.50%												(2)
13	PCCC Non-Exempt													(1)
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
15	IBEW 57 CT													(2)
	12/26/2022	4.00%												(2)
	12/26/2023	4.50%												(2)
16	IBEW 77													(1)
	1/26/2023		2.00%											(1)
														(3) REDACTED
18	Non-Exempt													(1)
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)

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

**Rocky Mountain Power**  
**Wyoming 2024 General Rate Case**  
**Escalation of Regular, Overtime, and Premium Labor**  
 (Figures are in thousands)

**REDACTED** - Note: Please see Confidential RMP Exhibit 11.3 for redacted information.

**Pro Forma Labor December 2024**

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt													
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													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
<b>Grand Total</b>														<b>563,995</b>

Ref. 4.2.2

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

PAGE 4.2.6

**Composite Labor Increases**

Regular Time/Overtime/Premium Pay Annualize - Actual	521,701,902		<b>Ref.</b>
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	563,995,219	CAGR <sup>1</sup>	4.2.2
% Increase	8.11%	3.17%	4.2.2

**Miscellaneous Bare Labor Escalation**

<b>Description</b>	<b>June 2022 Actual</b>	<b>Pro Forma Increase</b>	<b>December 2024 Pro Forma</b>	<b>Pro Forma Adjustment</b>	<b>Ref.</b>
Unused Leave	3,003,963	8.11%	3,247,489	<b>243,525</b>	4.2.2
Severance Pay	221,863	8.11%	239,849	<b>17,986</b>	4.2.2
Joint Owner Cutbacks	(1,049,493)	8.11%	(1,134,573)	<b>(85,080)</b>	4.2.2
	2,176,334		2,352,765	176,431	

**Annual Incentive Plan Escalation**

<b>Description</b>	<b>June 2022 Actual</b>	<b>December 2024 Pro Forma</b>	<b>Pro Forma Adjustment</b>	<b>Ref.</b>
Annual Incentive Plan Compensation	32,713,508	28,043,748	(4,669,760)	4.2.2

**Test Year Annual Incentive Plan (AIP) Calculation**

<b>Officer/Exempt</b>	<b>PCCC Non-Exempt</b>	<b>Non-Exempt</b>			<b>AIP as a % of</b>	<b>Actual Bonuses</b>	
<b>Actual Wages</b>	<b>Actual Wages</b>	<b>Actual Wages</b>	<b>Total Wages</b>	<b>Actual AIP</b>	<b>Wages</b>	<b>and Awards</b>	
CY 2019	193,054,697	6,694,130	12,769,622	212,518,450	30,010,517	14.12%	1,478,247
CY 2020	198,599,886	5,968,559	13,723,565	218,292,010	22,968,716	10.52%	6,825,186
CY 2021	190,834,180	5,825,663	12,960,491	209,620,334	25,584,881	12.21%	6,616,703
3-year Total	582,488,764	18,488,352	39,453,678	640,430,794	78,564,114	12.27%	
Test Year	<b>208,996,736</b>	<b>5,850,346</b>	<b>13,757,034</b>	228,604,116	<b>28,043,748</b>	12.27%	3- year avg. <b>4,973,378</b>
	Ref 4.2.5	Ref 4.2.5	Ref 4.2.5		Ref 4.2.2		<b>Ref. 4.2.2</b>

<sup>1</sup>Compound Annual Growth Rate



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

	A	B	C	D	D - A	
Description	Actual June 2022 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,707,720	5,802,830	4,600,000	4,524,605	(1,183,115)	4.2.2
SERP Plan	-	-	-	-	-	4.2.2
Post Retirement Benefits	856,324	905,563	1,369,641	1,295,169	438,845	4.2.2
Post Employment Benefits	5,454,165	5,620,429	4,842,646	4,699,391	(754,774)	4.2.2
Subtotal	<u>12,018,209</u>	<u>12,328,822</u>	<u>10,812,287</u>	<u>10,519,164</u>	<u>(1,499,045)</u>	4.2.2
Pension Administration	836,131	861,180	861,180	836,131	-	4.2.2
Medical	58,024,607	59,880,146	65,760,000	63,722,258	5,697,651	4.2.2
Dental	3,393,813	3,504,186	4,610,000	4,464,797	1,070,984	4.2.2
Vision	332,765	342,639	550,000	534,152	201,386	4.2.2
Life	999,991	1,026,149	1,109,337	1,081,059	81,067	4.2.2
401(k)	40,696,650	41,949,526	45,350,289	43,995,845	3,299,195	4.2.2
401(k) Administration	170	175	-	-	(170)	4.2.2
Accidental Death & Disability	30,470	30,846	33,347	32,940	2,470	4.2.2
Long-Term Disability	3,869,025	3,986,801	4,310,003	4,182,679	313,654	4.2.2
Worker's Compensation	1,253,790	1,290,409	1,395,020	1,355,432	101,642	4.2.2
Other Salary Overhead	731,606	732,461	732,461	731,606	-	4.2.2
Subtotal	<u>110,169,018</u>	<u>113,604,519</u>	<u>124,711,638</u>	<u>120,936,899</u>	<u>10,767,880</u>	4.2.2
Grand Total	<u><b>122,187,228</b></u>	<u>125,933,341</u>	<u>135,523,925</u>	<u><b>131,456,063</b></u>	<u><b>9,268,835</b></u>	4.2.2
	Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

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

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<b>FICA Calculated on December 2024 Pro Forma Labor</b>	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
Pro Forma Wages Adjustment	h		42,226,223	42,226,223		4.2.2
Pro Forma Incentive Adjustment	i		(4,669,760)	(4,669,760)		4.2.2
	j	h + i	37,556,463	37,556,463		
Percentage of eligible wages	k		93.14%	100.00%		
Total eligible wages	l	j * k	34,978,364	37,556,463		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	2,168,659	544,569		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>2,168,659</b>	<b>544,569</b>	<b>2,713,227</b>	4.2.2

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
WEBA - Account and Allocation spread  
2020 Protocol FERC Spread

2020P Indicator	Actual 12 Months Ended June 2022		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024	Wyoming Allocation %	Pro Forma Adjustment Wyoming Allocated	Pro Forma 12 Months Ending December 2024 Wyoming Allocated
	% Of Total						
500SG	13,161,734	1.7938%	852,464	14,014,198	13.626%	116,154	1,909,528
502SG	18,752,688	2.5559%	1,214,581	19,967,269	13.626%	165,495	2,720,674
503SE	94,270	0.0128%	6,106	100,376	14.546%	888	14,601
505SG	10,038	0.0014%	650	10,689	13.626%	89	1,456
506SG	30,516,848	4.1592%	1,976,526	32,493,374	13.626%	269,315	4,427,439
510SG	3,597,573	0.4903%	233,009	3,830,582	13.626%	31,749	521,942
511SG	6,945,740	0.9467%	449,864	7,395,604	13.626%	61,297	1,007,700
512SG	24,092,857	3.2837%	1,560,455	25,653,312	13.626%	212,622	3,495,435
513SG	11,563,966	1.5761%	748,979	12,312,945	13.626%	102,053	1,677,721
514SG	1,854,677	0.2528%	120,124	1,974,801	13.626%	16,368	269,080
535SG-P	5,447,651	0.7425%	352,835	5,800,487	13.626%	48,076	790,355
535SG-U	3,832,198	0.5223%	248,205	4,080,403	13.626%	33,820	555,982
536SG-P	55,557	0.0076%	3,598	59,155	13.626%	490	8,060
537SG-P	521,106	0.0710%	33,751	554,857	13.626%	4,599	75,603
537SG-U	19,741	0.0027%	1,279	21,019	13.626%	174	2,864
539SG-P	7,028,612	0.9579%	455,232	7,483,844	13.626%	62,028	1,019,724
539SG-U	4,905,592	0.6686%	317,727	5,223,319	13.626%	43,292	711,712
540SG-P	1,425	0.0002%	92	1,518	13.626%	13	207
542SG-P	385,060	0.0525%	24,940	409,999	13.626%	3,398	55,865
542SG-U	10,765	0.0015%	697	11,462	13.626%	95	1,562
543SG-P	361,661	0.0493%	23,424	385,085	13.626%	3,192	52,470
543SG-U	100,003	0.0136%	6,477	106,480	13.626%	883	14,509
544SG-P	715,005	0.0975%	46,310	761,315	13.626%	6,310	103,734
544SG-U	181,538	0.0247%	11,758	193,295	13.626%	1,602	26,338
545SG-P	792,949	0.1081%	51,358	844,308	13.626%	6,998	115,043
545SG-U	149,019	0.0203%	9,652	158,671	13.626%	1,315	21,620
546SG	9,318	0.0013%	604	9,921	13.626%	82	1,352
548SG	6,249,141	0.8517%	404,747	6,653,887	13.626%	55,149	906,637
549OR	24,702	0.0034%	1,600	26,302	0.000%	-	-
549SG	4,894,875	0.6671%	317,033	5,211,908	13.626%	43,198	710,157
552SG	1,104,905	0.1506%	71,563	1,176,468	13.626%	9,751	160,302
553SG	2,045,690	0.2788%	132,496	2,178,186	13.626%	18,053	296,792
554SG	98,084	0.0134%	6,353	104,437	13.626%	866	14,230
556SG	339,884	0.0463%	22,014	361,898	13.626%	3,000	49,311
557ID	70,487	0.0096%	4,565	75,052	0.000%	-	-
557WYU	84	0.0000%	5	89	100.000%	5	89
557SG	29,087,548	3.9644%	1,883,953	30,971,501	13.626%	256,701	4,220,074
560SG	10,182,577	1.3878%	659,509	10,842,086	13.626%	89,862	1,477,306
561SG	10,671,331	1.4544%	691,165	11,362,496	13.626%	94,176	1,548,216
562SG	2,118,999	0.2888%	137,244	2,256,243	13.626%	18,700	307,428
563SG	519,798	0.0708%	33,666	553,465	13.626%	4,587	75,413
566SG	108,282	0.0148%	7,013	115,295	13.626%	956	15,710
567SG	137,583	0.0188%	8,911	146,494	13.626%	1,214	19,961
568SG	1,202,895	0.1639%	77,910	1,280,805	13.626%	10,616	174,518
569SG	3,344,138	0.4558%	216,594	3,560,733	13.626%	29,512	485,174
570SG	7,561,463	1.0306%	489,744	8,051,207	13.626%	66,731	1,097,031
571SG	3,680,712	0.5017%	238,394	3,919,105	13.626%	32,483	534,004
572SG	66,680	0.0091%	4,319	70,998	13.626%	588	9,674
580CA	175,438	0.0239%	11,363	186,801	0.000%	-	-
580ID	79,438	0.0108%	5,145	84,583	0.000%	-	-
580OR	445,242	0.0607%	28,838	474,080	0.000%	-	-
580SNPD	9,270,100	1.2634%	600,409	9,870,509	8.943%	53,692	882,674
580UT	290,598	0.0396%	18,822	309,420	0.000%	-	-
580WA	77,454	0.0106%	5,017	82,471	0.000%	-	-
580WYP	97,951	0.0134%	6,344	104,295	100.000%	6,344	104,295
580WYU	19,035	0.0026%	1,233	20,268	100.000%	1,233	20,268
581SNPD	15,278,206	2.0823%	989,544	16,267,751	8.943%	88,490	1,454,749
582CA	30,343	0.0041%	1,965	32,308	0.000%	-	-
582ID	152,936	0.0208%	9,905	162,841	0.000%	-	-
582OR	379,349	0.0517%	24,570	403,919	0.000%	-	-
582SNPD	81	0.0000%	5	87	8.943%	0	8
582UT	931,367	0.1269%	60,323	991,691	0.000%	-	-
582WA	216,885	0.0296%	14,047	230,933	0.000%	-	-
582WYP	470,429	0.0641%	30,469	500,897	100.000%	30,469	500,897
583CA	633,238	0.0863%	41,014	674,251	0.000%	-	-
583ID	326,391	0.0445%	21,140	347,531	0.000%	-	-
583OR	1,378,519	0.1879%	89,284	1,467,803	0.000%	-	-
583SNPD	-	0.0000%	-	-	8.943%	-	-
583UT	4,136,579	0.5638%	267,919	4,404,499	0.000%	-	-
583WA	261,627	0.0357%	16,945	278,572	0.000%	-	-
583WYP	482,011	0.0657%	31,219	513,230	100.000%	31,219	513,230
583WYU	43,078	0.0059%	2,790	45,868	100.000%	2,790	45,868

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
WEBA - Account and Allocation spread  
2020 Protocol FERC Spread

2020P Indicator	Actual 12 Months Ended June 2022		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024	Wyoming Allocation %	Pro Forma Adjustment Wyoming Allocated	Pro Forma 12 Months Ending December 2024 Wyoming Allocated
	2022	% Of Total					
585SNPD	275,257	0.0375%	17,828	293,085	8.943%	1,594	26,209
586CA	97,657	0.0133%	6,325	103,983	0.000%	-	-
586ID	93,282	0.0127%	6,042	99,324	0.000%	-	-
586OR	965,945	0.1317%	62,563	1,028,507	0.000%	-	-
586UT	510,793	0.0696%	33,083	543,876	0.000%	-	-
586WA	190,312	0.0259%	12,326	202,638	0.000%	-	-
586WYP	230,118	0.0314%	14,904	245,023	100.000%	14,904	245,023
586WYU	60,501	0.0082%	3,919	64,419	100.000%	3,919	64,419
587CA	405,260	0.0552%	26,248	431,508	0.000%	-	-
587ID	903,981	0.1232%	58,549	962,530	0.000%	-	-
587OR	5,206,900	0.7097%	337,242	5,544,142	0.000%	-	-
587UT	5,373,845	0.7324%	348,055	5,721,901	0.000%	-	-
587WA	1,123,156	0.1531%	72,745	1,195,901	0.000%	-	-
587WYP	1,110,023	0.1513%	71,894	1,181,918	100.000%	71,894	1,181,918
587WYU	121,103	0.0165%	7,844	128,947	100.000%	7,844	128,947
588CA	7,342	0.0010%	476	7,818	0.000%	-	-
588ID	4,029	0.0005%	261	4,290	0.000%	-	-
588OR	70,943	0.0097%	4,595	75,537	0.000%	-	-
588SNPD	15,770,837	2.1495%	1,021,451	16,792,288	8.943%	91,344	1,501,656
588UT	367,776	0.0501%	23,820	391,597	0.000%	-	-
588WA	36,179	0.0049%	2,343	38,522	0.000%	-	-
588WYP	23,642	0.0032%	1,531	25,173	100.000%	1,531	25,173
588WYU	3,088	0.0004%	200	3,288	100.000%	200	3,288
589CA	17,190	0.0023%	1,113	18,303	0.000%	-	-
589ID	12,828	0.0017%	831	13,659	0.000%	-	-
589OR	74,244	0.0101%	4,809	79,053	0.000%	-	-
589UT	255,939	0.0349%	16,577	272,516	0.000%	-	-
589WA	4,928	0.0007%	319	5,247	0.000%	-	-
589WYP	78,266	0.0107%	5,069	83,335	100.000%	5,069	83,335
589WYU	9,672	0.0013%	626	10,299	100.000%	626	10,299
590CA	88,804	0.0121%	5,752	94,556	0.000%	-	-
590ID	166,864	0.0227%	10,807	177,671	0.000%	-	-
590OR	786,514	0.1072%	50,941	837,455	0.000%	-	-
590SNPD	2,989,281	0.4074%	193,611	3,182,892	8.943%	17,314	284,631
590UT	895,484	0.1220%	57,999	953,483	0.000%	-	-
590WA	126,927	0.0173%	8,221	135,147	0.000%	-	-
590WYP	304,989	0.0416%	19,754	324,743	100.000%	19,754	324,743
591SNPD	3,929	0.0005%	254	4,184	8.943%	23	374
592CA	253,145	0.0345%	16,396	269,541	0.000%	-	-
592ID	318,490	0.0434%	20,628	339,119	0.000%	-	-
592OR	2,048,808	0.2792%	132,698	2,181,506	0.000%	-	-
592SNPD	2,352,974	0.3207%	152,398	2,505,372	8.943%	13,628	224,044
592UT	1,733,533	0.2363%	112,278	1,845,811	0.000%	-	-
592WA	402,010	0.0548%	26,038	428,048	0.000%	-	-
592WYP	669,418	0.0912%	43,357	712,775	100.000%	43,357	712,775
592WYU	-	0.0000%	-	-	100.000%	-	-
593CA	3,746,717	0.5107%	242,669	3,989,386	0.000%	-	-
593ID	2,647,968	0.3609%	171,505	2,819,472	0.000%	-	-
593OR	24,464,168	3.3343%	1,584,504	26,048,672	0.000%	-	-
593SNPD	1,863,853	0.2540%	120,719	1,984,572	8.943%	10,795	177,471
593UT	18,710,278	2.5501%	1,211,834	19,922,112	0.000%	-	-
593WA	5,526,075	0.7532%	357,915	5,883,990	0.000%	-	-
593WYP	4,316,829	0.5884%	279,594	4,596,423	100.000%	279,594	4,596,423
593WYU	709,748	0.0967%	45,969	755,717	100.000%	45,969	755,717
594CA	376,104	0.0513%	24,360	400,463	0.000%	-	-
594ID	522,705	0.0712%	33,855	556,560	0.000%	-	-
594OR	3,802,242	0.5182%	246,265	4,048,507	0.000%	-	-
594SNPD	16,628	0.0023%	1,077	17,705	8.943%	96	1,583
594UT	8,371,154	1.1409%	542,186	8,913,340	0.000%	-	-
594WA	954,941	0.1302%	61,850	1,016,791	0.000%	-	-
594WYP	726,261	0.0990%	47,039	773,300	100.000%	47,039	773,300
594WYU	113,789	0.0155%	7,370	121,159	100.000%	7,370	121,159
595SNPD	911,167	0.1242%	59,015	970,182	8.943%	5,277	86,759
596CA	58,507	0.0080%	3,789	62,297	0.000%	-	-
596ID	46,708	0.0064%	3,025	49,733	0.000%	-	-
596OR	557,290	0.0760%	36,095	593,384	0.000%	-	-
596UT	192,991	0.0263%	12,500	205,490	0.000%	-	-
596WA	39,614	0.0054%	2,566	42,180	0.000%	-	-
596WYP	243,398	0.0332%	15,764	259,163	100.000%	15,764	259,163
596WYU	84,912	0.0116%	5,500	90,412	100.000%	5,500	90,412
597CA	12,294	0.0017%	796	13,090	0.000%	-	-
597ID	33,489	0.0046%	2,169	35,658	0.000%	-	-

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
WEBA - Account and Allocation spread  
2020 Protocol FERC Spread

2020P Indicator	Actual 12 Months Ended June 2022		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024	Wyoming Allocation %	Pro Forma Adjustment Wyoming Allocated	Pro Forma 12 Months Ending December 2024 Wyoming Allocated
	% Of Total						
597OR	155,160	0.0211%	10,049	165,209	0.000%	-	-
597SNPD	(292,013)	-0.0398%	(18,913)	(310,927)	8.943%	(1,691)	(27,805)
597UT	294,062	0.0401%	19,046	313,108	0.000%	-	-
597WA	18,901	0.0026%	1,224	20,126	0.000%	-	-
597WYP	26,088	0.0036%	1,690	27,777	100.000%	1,690	27,777
597WYU	11,773	0.0016%	763	12,536	100.000%	763	12,536
598CA	-	0.0000%	-	-	0.000%	-	-
598OR	21,383	0.0029%	1,385	22,768	0.000%	-	-
598SNPD	11,028,477	1.5031%	714,296	11,742,774	8.943%	63,876	1,050,102
598WA	14,906	0.0020%	965	15,872	0.000%	-	-
901CN	1,744,250	0.2377%	112,972	1,857,222	7.197%	8,131	133,665
902CA	317,287	0.0432%	20,550	337,837	0.000%	-	-
902CN	417,041	0.0568%	27,011	444,052	7.197%	1,944	31,959
902ID	1,697,077	0.2313%	109,917	1,806,994	0.000%	-	-
902OR	1,330,910	0.1814%	86,201	1,417,110	0.000%	-	-
902UT	5,166,442	0.7041%	334,622	5,501,064	0.000%	-	-
902WA	862,669	0.1176%	55,874	918,543	0.000%	-	-
902WYP	871,025	0.1187%	56,415	927,440	100.000%	56,415	927,440
902WYU	231,171	0.0315%	14,973	246,143	100.000%	14,973	246,143
903CA	25,586	0.0035%	1,657	27,243	0.000%	-	-
903CN	23,766,199	3.2392%	1,539,298	25,305,497	7.197%	110,784	1,821,250
903ID	101,157	0.0138%	6,552	107,709	0.000%	-	-
903OR	368,257	0.0502%	23,851	392,108	0.000%	-	-
903UT	1,046,037	0.1426%	67,750	1,113,787	0.000%	-	-
903WA	86,619	0.0118%	5,610	92,229	0.000%	-	-
903WYP	208,223	0.0284%	13,486	221,710	100.000%	13,486	221,710
903WYU	38,132	0.0052%	2,470	40,602	100.000%	2,470	40,602
907CN	-	0.0000%	-	-	7.197%	-	-
908CA	-	0.0000%	-	-	0.000%	-	-
908CN	2,095,184	0.2856%	135,702	2,230,886	7.197%	9,767	160,558
908ID	1,069	0.0001%	69	1,138	0.000%	-	-
908OR	2,217,432	0.3022%	143,619	2,361,051	0.000%	-	-
908OTHER	36,828	0.0050%	2,385	39,213	0.000%	-	-
908UT	3,019,303	0.4115%	195,555	3,214,858	0.000%	-	-
908WA	164,915	0.0225%	10,681	175,596	0.000%	-	-
908WYP	980,697	0.1337%	63,518	1,044,215	100.000%	63,518	1,044,215
909CN	1,482,893	0.2021%	96,045	1,578,937	7.197%	6,912	113,637
910CN	-	0.0000%	-	-	7.197%	-	-
920ID	205,079	0.0280%	13,283	218,362	0.000%	-	-
920OR	1	0.0000%	0	1	0.000%	-	-
920SO	74,434,424	10.1449%	4,820,996	79,255,420	12.666%	610,609	10,038,188
920UT	-	0.0000%	-	-	0.000%	-	-
920WYP	-	0.0000%	-	-	100.000%	-	-
921SO	42,784	0.0058%	2,771	45,555	12.666%	351	5,770
922SO	(21,467,159)	-2.9258%	(1,390,393)	(22,857,551)	12.666%	(176,102)	(2,895,050)
928CA	120,041	0.0164%	7,775	127,816	0.000%	-	-
928ID	86,523	0.0118%	5,604	92,127	0.000%	-	-
928OR	295,008	0.0402%	19,107	314,115	0.000%	-	-
928SO	269,662	0.0368%	17,466	287,127	12.666%	2,212	36,366
928UT	(18,154)	-0.0025%	(1,176)	(19,330)	0.000%	-	-
928WA	(8,011)	-0.0011%	(519)	(8,530)	0.000%	-	-
928WYP	16,804	0.0023%	1,088	17,893	100.000%	1,088	17,893
929SO	(22,000,237)	-2.9985%	(1,424,919)	(23,425,156)	12.666%	(180,475)	(2,966,941)
935CA	7,521	0.0010%	487	8,008	0.000%	-	-
935ID	-	0.0000%	-	-	0.000%	-	-
935OR	9,081	0.0012%	588	9,669	0.000%	-	-
935SO	2,306,308	0.3143%	149,376	2,455,684	12.666%	18,919	311,028
935WA	522	0.0001%	34	556	0.000%	-	-
935WYP	-	0.0000%	-	-	100.000%	-	-
<b>Utility Labor</b>	<b>473,245,117</b>	<b>64.50%</b>	<b>30,651,312</b>	<b>503,896,429</b>		<b>3,482,830</b>	<b>57,256,454</b>
Capital/Non Utility	260,469,861	35.50%	16,870,207	277,340,068		Ref 4.2	
<b>Total Labor</b>	<b>733,714,977</b>	<b>100.00%</b>	<b>47,521,519</b>	<b>781,236,497</b>			
	Ref 4.2.2		Ref 4.2.2	Ref 4.2.2			

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMNG ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove environmental settlement accrual reversal	545	1	25,151,000	SG	13.63%	3,426,992	4.3.1
Remove reversal of prior period CWIP write-off	557	1	1,345,745	SG	13.63%	183,367	4.3.1

**Description of Adjustment:**

This adjustment removes from two accounting entries from the Base Period. First, an accounting entry made to CWIP related to a prior period. Second, an accounting entry to reverse a Klamath settlement obligation. Both of these entries are non-recurring in nature and should be excluded from the Test Period results.

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

<b>FERC Account</b>	<b>Account Number</b>	<b>Description</b>	<b>Amount</b>	<b>Alloc</b>	<b>REF</b>
5459000	545500	Reversal of Klamath Settlement Obligation Expense	(25,151,000)	SG	4.3
5570000	545990	Reversal of prior period CWIP write-off	(1,345,745)	SG	4.3

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Insurance Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust I & D Expense to three-year Avg.	925	3	(60,172,330)	SO	12.67%	(7,621,197)	4.4.1
<b>Adjust property damage expense to 3-year average</b>							
Property Insurance - Transmission	924	3	-	WYP	100.00%	-	4.4.2
Property Insurance - Wyoming Distribution	924	3	243,901	WYP	100.00%	243,901	4.4.2
Property Insurance - Non-T&D	924	3	(12,545)	WYP	100.00%	(12,545)	4.4.2
Adjust Liability Insurance Premium	925	3	7,124,664	SO	12.67%	902,383	4.4.3
Adjust Property Insurance Premium	924	3	(97,162)	SO	12.67%	(12,306)	4.4.3
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	3	209,159,965	SO	12.67%	26,491,401	4.4.1
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Balance	190	3	(51,425,324)	SO	12.67%	(6,513,335)	

**Adjustment Description:**

This adjustment normalizes injuries and damage expense to reflect a three year average of gross expense net of insurance using the cash method. The adjustment also recalculates the historical 3-year average Wyoming-allocated property damage amount using the most recent 3-year time period. The insurance premiums in the Base Period have been adjusted to those in the Company's most current renewal.



**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Insurance Expense**  
**Injuries & Damages - Three Year Average**

	July 19 - June 20 Cash	July 20 - June 21 Cash	July 21 - June 22 Cash	Total Cash
Cash paid on claims	11,469,351	2,929,134	2,576,288	16,974,772
Remove amounts not requested	-	-	-	0
Net Paid	11,469,351	2,929,134	2,576,288	16,974,772
Third Party Insurance Claim Proceeds	-	-	-	-
Remove amounts not requested	-	-	-	-
Net Reimbursement from Commercial Insurance	-	-	-	-
Net Paid				16,974,772
Three-Year Average				5,658,257 Below

**Adjustment Detail:**

Included in Unadjusted Results

Net Accrued Expense	65,830,588
Three-Year Average - Cash Basis	5,658,257 Above
Regulatory Adjustment	<b>(60,172,330) Ref 4.4</b>

Injuries & Damages Reserve

	<b>YE Balance</b>
	<b>Jun-22</b>
Remove I&D Accounting Reserve	<b>(209,159,965) Ref 4.4</b>

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

	<b>Actual Losses (after deductible)</b>		
	<b>System Transmission Losses</b>	<b>Wyoming Distribution Losses</b>	<b>System Non- T&amp;D Losses</b>
<i>Deductible</i>	<i>\$1,000,000</i>	<i>\$250,000</i>	<i>\$1,000,000</i>
July 2019 - June 2020	-	-	-
July 2020 - June 2021	-	731,460	-
July 2021 - June 2022	-	244	-
<b>Total</b>	-	<b>731,704</b>	-
<b>3 Year Average</b>	-	<b>243,901</b>	-
<b>Wyoming Allocation Factor</b>	<b>SG</b>	<b>Situs</b>	<b>SG</b>
<b>Wyoming Allocation %</b>	<b>13.626%</b>	<b>100%</b>	<b>13.626%</b>
June 2022 - Wyoming Allocated 3 Year Average	-	243,901	-
Docket No. 20000-578-ER-20 WY Allocated 3 Year Average	-	-	12,545
<b>Adjustment</b>	-	<b>243,901</b>	<b>(12,545)</b>
	<b>Ref. 4.4</b>	<b>Ref. 4.4</b>	<b>Ref. 4.4</b>

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Insurance Expense**  
**Adjust Base Period Liability Insurance Premium to Expected CY 2022/2023 Level**

Adjusting the insurance premium in the base period to the renewed amount effective August 15, 2022

	<b>Premium Renewal <u>2022/2023</u></b>	<b>Included in Results 12 Months Ended <u>Jun-22</u></b>	<b><u>Adjustment</u></b>	
Liability Insurance Premium	32,151,306	25,026,642	<b>7,124,664</b>	<b>Ref 4.4</b>
Property Insurance Premium	4,842,427	4,939,589	<b>(97,162)</b>	<b>Ref 4.4</b>
	<b>36,993,733</b>			

**Rocky Mountain Power  
 Wyoming 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>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	(8,242)	SG	13.63%	(1,123)	4.5.1
Generation Overhaul Expense - Other	553	1	(1,060,400)	SG	13.63%	(144,487)	4.5.1
			<u>(1,068,643)</u>			<u>(145,610)</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2022 using a four-year average methodology. In this adjustment, overhaul expenses from July 2018 - June 2022 are restated in constant dollars to a June 2022 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2022 are subtracted from the four-year average which results in this adjustment.

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

**FUNCTION: STEAM**

Period	Overhaul Expense	Restate to Constant	
		Dollars	Constant Dollars
12 Months Ended Jun 2019	32,510,459	20.04%	39,025,472
12 Months Ended Jun 2020	24,450,349	17.83%	28,810,812
12 Months Ended Jun 2021	27,793,172	12.44%	31,249,751
12 Months Ended Jun 2022	33,039,668	0.00%	33,039,668
4 Year Average - Steam			33,031,426
12 Months Ended Jun 2022 Overhaul Expense - Steam			33,039,668 Ref. 4.5.2
<b>Adjustment</b>			<b>(8,242) Ref. 4.5</b>

**FUNCTION: OTHER**

Period	Overhaul Expense	Restate to Constant	
		Dollars	Constant Dollars
12 Months Ended Jun 2019	2,093,159	17.61%	2,461,687
12 Months Ended Jun 2020	10,103,281	15.31%	11,650,173
12 Months Ended Jun 2021	2,056,960	11.17%	2,286,742
12 Months Ended Jun 2022	6,880,068	0.00%	6,880,068
4 Year Average			5,819,667
12 Months Ended Jun 2022 Overhaul Expense - Other			6,880,068 Ref. 4.5.2
<b>Adjustment</b>			<b>(1,060,400) Ref. 4.5</b>

**Total Adjustment** (1,068,643) Ref. 4.5

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

<u>Existing Units</u>	Yr. Ended June 2019	Yr. Ended June 2020	Yr. Ended June 2021	Yr. Ended June 2022	
<b><u>Steam Production</u></b>					
Blundell	251,321	42,023	1,664,859	(12,666)	
Dave Johnston	9,567,670	120,060	4,973,811	3,979,758	
Gadsby	592,107	90,772	1,026,066	129,295	
Hunter	6,164,112	9,739,253	242,353	8,253,973	
Huntington	8,850,109	12,579,293	20,018	97,906	
Jim Bridger	5,927,310	467,066	8,586,277	10,405,550	
Naughton	828	1,285,882	5,456,306	4,921,994	
Wyodak	-	-	-	4,401,453	
Cholla	52,000	-	-	-	
Colstrip	-	-	3,629,152	92,842	
Craig	1,105,000	126,000	1,350,355	135,316	
Hayden	-	-	843,976	634,248	
<b>Subtotal - Steam</b>	<b>32,510,459</b>	<b>24,450,349</b>	<b>27,793,172</b>	<b>33,039,668</b>	<b>Ref 4.5.1</b>
<b>Total Steam Production</b>	<b>32,510,459</b>	<b>24,450,349</b>	<b>27,793,172</b>	<b>33,039,668</b>	
<b><u>Other Production</u></b>					
Hermiston	2,028,897	3,453,637	1,339,432	703,300	
Currant Creek	5	1,703,462	89,493	2,093,766	
Lake Side	(154,086)	4,849,015	414,565	748,317	
Gadsby Peakers	29,376	-	-	-	
Chehalis	188,968	97,167	213,470	3,334,685	
<b>Total - Other Production</b>	<b>2,093,159</b>	<b>10,103,281</b>	<b>2,056,960</b>	<b>6,880,068</b>	<b>Ref 4.5.1</b>
<b>Grand Total</b>	<b>34,603,618</b>	<b>34,553,631</b>	<b>29,850,132</b>	<b>39,919,736</b>	

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

<b>STEAM:</b>	<u>June 2019</u>	<u>June 2020</u>	<u>June 2021</u>	<u>June 2022</u>
Percentage Change to June 2022	20.04%	17.83%	12.44%	0.00%
<b>OTHER:</b>	<u>June 2019</u>	<u>June 2020</u>	<u>June 2021</u>	<u>June 2022</u>
Percentage Change to June 2022	17.61%	15.31%	11.17%	0.00%

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Uncollectible Accounts**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	3	54,254	WYP	100%	54,254	4.6.1

**Description of Adjustment:**

This adjustment adjusts the Company's actual June 2022 uncollectible accounts expense to the December 2024 pro forma period by applying a 3 year average historical unadjusted uncollectible rate to the normalized level of general business revenues. This treatment was approved in the 2010 GRC, Docket No. 20000-384-ER-10, and has been used in all subsequent cases.



**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Uncollectible Accounts**

12 Months Ended	WY FERC Account 904	General Business Revenues	Uncollectible Accounts %
Jun-20	2,043,726	642,334,185	0.318%
Jun-21	75,904	600,657,769	0.013%
Jun-22	1,350,584	592,892,487	0.228%
<b>3 Year Historical Average</b>			<b>0.186%</b>

Description	Amount	Line	Reference
Unadjusted Uncollectible Accounts Expense	1,350,584	A	Above
General Business Revenues	592,892,487	B	
Adjusted General Business Revenues <sup>1</sup>	622,029,534	C	Below
Adjustments	29,137,047	D	=C-B
Average Uncollectible Rate	0.186%	E	Above
Adjustment to Uncollectible Expense	<b>54,254</b>	F	=D*E
	<b>Ref. 4.6</b>		

**Footnotes**

1 - Adjusted general business revenues are developed as follows:

Total Adjusted Revenue Actuals	622,817,143	<b>Ref. 3.1.1</b>
Less: Temperature Normalization	787,609	<b>Ref. 3.1.1</b>
Adjusted General Business Revenues	622,029,534	<b>Above</b>

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pension Non-Service Expense	926	3	(9,738,911)	SO	12.67%	(1,233,493)	4.7.1
Post-Retirement Non-Service Exp.	926	3	2,402,755	SO	12.67%	304,324	4.7.1
SERP Non-Service Expense	926	3	<u>(682,702)</u>	SO	12.67%	<u>(86,468)</u>	4.7.1
			(8,018,858)			(1,015,638)	
Pension Settlement Loss Amort.	926	3	1,484,979	SO	12.67%	188,082	4.7.2

**Description of Adjustment:**

This adjustment includes the non-service related pension, post-retirement, and SERP non-service expenses at the December 2024 level. In the 2020 GRC, Docket No. 20000-578-ER-20, the Commission allowed recovery of pension settlement losses through a monthly amortization. This adjustment continue to recognize that treatment on actual and forecasted pension settlement losses through the Test Period.

Rocky Mountain Power  
 Wyoming 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 Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
	Actual	Actual	Actual			
	Twelve Months Ended June 2022	Twelve Months Ended June 2022	Twelve Months Ended June 2022			
Jul-2021	(701,505)	(113,658)	229,730	(585,433)	926	SO
Aug-2021	8,981,732	(113,658)	229,730	9,097,803	926	SO
Sep-2021	34,689	(113,658)	229,730	150,760	926	SO
Oct-2021	34,689	(108,440)	229,730	155,979	926	SO
Nov-2021	34,689	(61,472)	229,730	202,946	926	SO
Dec-2021	7,090,311	(108,440)	229,730	7,211,601	926	SO
Jan-2022	(460,186)	(178,493)	228,873	(409,806)	926	SO
Feb-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Mar-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Apr-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
May-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Jun-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Total Actual	<b>14,494,882</b>	<b>(1,690,283)</b>	<b>2,751,615</b>	<b>15,556,214</b>		

Description	GL 554012	GL 554022	GL 554032	Total Forecast	FERC Acct	Factor
	Pension Non-Service Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
	Actual	Actual	Actual			
	Twelve Months Ending December 2024	Twelve Months Ending December 2024	Twelve Months Ending December 2024			
Jan-2024	396,331	59,373	172,409	628,113	926	SO
Feb-2024	396,331	59,373	172,409	628,113	926	SO
Mar-2024	396,331	59,373	172,409	628,113	926	SO
Apr-2024	396,331	59,373	172,409	628,113	926	SO
May-2024	396,331	59,373	172,409	628,113	926	SO
Jun-2024	396,331	59,373	172,409	628,113	926	SO
Jul-2024	396,331	59,373	172,409	628,113	926	SO
Aug-2024	396,331	59,373	172,409	628,113	926	SO
Sep-2024	396,331	59,373	172,409	628,113	926	SO
Oct-2024	396,331	59,373	172,409	628,113	926	SO
Nov-2024	396,331	59,373	172,409	628,113	926	SO
Dec-2024	396,331	59,373	172,409	628,113	926	SO
Total Forecasted	<b>4,755,971</b>	<b>712,472</b>	<b>2,068,913</b>	<b>7,537,356</b>		
Total Incremental Change	<b>(9,738,911)</b>	<b>2,402,755</b>	<b>(682,702)</b>	<b>(8,018,858)</b>		
	Ref 4.7	Ref 4.7	Ref 4.7	Ref 4.7		

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pension Settlement Losses  
 GL Account 554012

Description	Actual	Current Period Amortization	FERC Acct	Factor
	12 Months Ended June 2022			
Pension Settlement Losses:				
Jul-2021	-	-	926	SO
Aug-2021	8,947,043	-	926	SO
Sep-2021	-	37,279	926	SO
Oct-2021	-	37,279	926	SO
Nov-2021	-	37,279	926	SO
Dec-2021	7,055,622	37,279	926	SO
Jan-2022	-	66,678	926	SO
Feb-2022	-	66,678	926	SO
Mar-2022	-	66,678	926	SO
Apr-2022	-	66,678	926	SO
May-2022	-	66,678	926	SO
Jun-2022	-	66,678	926	SO
Total Incurred	16,002,665	549,184		

Description	Forecasted	Current Period Amortization (over 20 Years):	FERC Acct	Factor
	July 2022 to December 2023			
Pension Settlement Losses:				
Jul-2022	-	66,678	926	SO
Aug-2022	-	66,678	926	SO
Sep-2022	-	66,678	926	SO
Oct-2022	-	66,678	926	SO
Nov-2022	-	66,678	926	SO
Dec-2022	24,680,587	66,678	926	SO
Jan-2023	-	169,514	926	SO
Feb-2023	-	169,514	926	SO
Mar-2023	-	169,514	926	SO
Apr-2023	-	169,514	926	SO
May-2023	-	169,514	926	SO
Jun-2023	-	169,514	926	SO
Jul-2023	-	169,514	926	SO
Aug-2023	-	169,514	926	SO
Sep-2023	-	169,514	926	SO
Oct-2023	-	169,514	926	SO
Nov-2023	-	169,514	926	SO
Dec-2023	-	169,514	926	SO
Total Incurred	24,680,587	2,434,229		

Description	Forecasted	Current Period Amortization (over 20 Years):	FERC Acct	Factor
	12 Months Ended December 2024			
Jan-2024	-	169,514	926	SO
Feb-2024	-	169,514	926	SO
Mar-2024	-	169,514	926	SO
Apr-2024	-	169,514	926	SO
May-2024	-	169,514	926	SO
Jun-2024	-	169,514	926	SO
Jul-2024	-	169,514	926	SO
Aug-2024	-	169,514	926	SO
Sep-2024	-	169,514	926	SO
Oct-2024	-	169,514	926	SO
Nov-2024	-	169,514	926	SO
Dec-2024	-	169,514	926	SO
Total Incurred	-	2,034,163		

Pro Forma Adjustment 1,484,979 Ref 4.7

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Operations &amp; Maintenance Expense:</b>							
Incremental Lower Klamath Fish Hatchery O&M Expense	535	3	1,326,125	SG	13.63%	180,693	

**Description of Adjustment:**

This adjustment adds the incremental operations and maintenance expense for the new Lower Klamath Fish Hatchery project into the Test Period results. This obligation allows PacifiCorp to fund the Fall Creek fish hatchery as part of the Klamath settlement agreement.

## **5. NPC**

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

The following adjustments were used to develop pro forma net power costs for the Test Period. The Company's booked power costs for the twelve months ended June 2022 provide the starting point for establishing the adjustment amounts for the January through December 2024 Test Period. The following adjustments are included:

- 5.1 Net Power Cost Study
- 5.2 EIM Settlements
- 5.3 WRAP Fees

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Adjustment Summary**  
**RMP Exhibit 11.2 - Tab 5 - NPC**

	Adjustments Total - Tab 5	Net Power Cost		
		5.1 Study	5.2 EIM Settlements	5.3 WRAP Fees
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	33,980,595	33,980,595	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	33,980,595	33,980,595	-	-
7				
8 Operating Expenses:				
9 Steam Production	10,377,362	10,377,362	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	137,746,484	138,767,410	(1,215,849)	194,923
13 Transmission	1,202,292	1,202,292	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	149,326,138	150,347,064	(1,215,849)	194,923
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(23,124,232)	(23,328,902)	243,747	(39,077)
26 Income Taxes - State	(5,236,999)	(5,283,351)	55,202	(8,850)
27 Income Taxes - Def Net	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	120,964,907	121,734,811	(916,900)	146,996
32				
33 Operating Rev For Return:	(86,984,312)	(87,754,216)	916,900	(146,996)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	294,656	296,532	(2,233)	358
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	294,656	296,532	(2,233)	358
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	-	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	-	-	-	-
60				
61 Total Rate Base:	294,656	296,532	(2,233)	358
62				
63 Return on Rate Base		-3.937%	0.042%	-0.007%
64				
65 Return on Equity		-7.641%	0.081%	-0.013%
66				
67 APPROXIMATE PRICE CHANGE	116,356,710	117,386,517	(1,226,425)	196,618



**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Net Power Cost Study**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>Factor</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	-	SG	13.63%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	13.63%	-	5.1.1
Post-Merger Firm	447NPC	3	249,563,565	SG	13.63%	34,004,700	5.1.1
Non-Firm	447NPC	3	(165,714)	SE	14.55%	(24,105)	5.1.1
<b>Total Sales for Resale</b>			<u>249,397,851</u>			<u>33,980,595</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	22,267,592	SG	13.63%	3,034,108	5.1.1
Existing Firm Demand UPL	555NPC	3	9,748,975	SG	13.63%	1,328,363	5.1.1
Existing Firm Energy	555NPC	3	69,411,760	SE	14.55%	10,096,968	5.1.1
Post-merger Firm	555NPC	3	532,895,949	SG	13.63%	72,610,628	5.1.1
Post-merger Firm - Situs	555NPC	3	(12,573,477)	UT	0.00%	-	5.1.1
Post-merger Firm - Situs	555NPC	3	(4,915)	OR	0.00%	-	5.1.1
Secondary Purchases	555NPC	3	36,630,335	SE	14.55%	5,328,424	5.1.1
Seasonal Contracts	555NPC	3	-	SG	13.63%	-	5.1.1
Other Generation	555NPC	3	-	SG	13.63%	-	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>658,376,219</u>			<u>92,398,490</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	22,898,000	SG	13.63%	3,120,005	5.1.1
Existing Firm UPL	565NPC	3	-	SG	13.63%	-	5.1.1
Post-merger Firm	565NPC	3	(4,398,402)	SG	13.63%	(599,312)	5.1.1
Non-Firm	565NPC	3	(9,063,375)	SE	14.55%	(1,318,402)	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>9,436,223</u>			<u>1,202,292</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - Idaho	501NPC	3	304,410	ID	0.00%	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	614,529	WYP	100.00%	614,529	5.1.1
Fuel Consumed - Coal	501NPC	3	38,627,754	SE	14.55%	5,618,978	5.1.1
Fuel Consumed - Gas	501NPC	3	29,449,735	SE	14.55%	4,283,900	5.1.1
Steam from Other Sources	503NPC	3	(962,739)	SE	14.55%	(140,045)	5.1.1
Natural Gas Consumed	547NPC	3	328,098,927	SE	14.55%	47,726,844	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	8,314,451	SE	14.55%	1,209,460	5.1.1
Cholla / APS Exchange	501NPC	3	-	SE	14.55%	-	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>404,447,066</u>			<u>59,313,666</u>	
<b>Total Power Cost Adjustment</b>			<u>822,861,657</u>			<u>118,933,853</u>	
Post-merger Firm Type 1	555NPC	1	(16,331,462)	SG	13.63%	(2,225,271)	5.1.1
<u>Reasonable Energy Price for QF's:</u>							
System assignment to Situs	555NPC	3	(2,511,078)	SG	13.63%	(342,151)	5.1.4
Situs assignment to California	555NPC	3	1,205	CA	0.00%	-	5.1.4
Situs assignment to Oregon	555NPC	3	694,093	OR	0.00%	-	5.1.4
Situs assignment to Washington	555NPC	3	61,902	WA	0.00%	-	5.1.4
Situs assignment to Idaho	555NPC	3	1,374,384	ID	0.00%	-	5.1.4
Situs assignment to Utah	555NPC	3	379,456	UT	0.00%	-	5.1.4
Situs assignment to Wyoming	555NPC	3	38	WYP	100.00%	38	5.1.4
			<u>(0)</u>			<u>(342,113)</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 2024 Test Period. Mr. Ramon Mitchell further discusses the Company's net power cost forecast.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Net Power Cost Study

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)
<b>Sales for Resale (Account 447)</b>								
Existing Firm Sales PPL		447.12	-	-	-	-	-	-
Existing Firm Sales UPL		447.122	-	-	-	-	-	-
Post-merger Firm Sales	447.13, .14, .20, .61, .62	213,912,911	-	213,912,911	-	213,912,911	463,476,476	249,563,565
Non-firm Sales		447.5	165,714	165,714	-	165,714	-	(165,714)
Transmission Services		447.9	102,797	(102,797)	-	-	-	-
On-system Wholesale Sales		447.1	13,427,837	(13,427,837)	-	-	-	-
<b>Total Revenue Adjustments</b>		<b>227,609,259</b>	<b>(13,530,635)</b>	<b>214,078,625</b>	<b>-</b>	<b>214,078,625</b>	<b>463,476,476</b>	<b>249,397,851</b>
<b>Purchased Power (Account 555)</b>								
Existing Firm Demand PPL		555.66	-	-	-	-	22,267,592	22,267,592
Existing Firm Demand UPL		555.68	-	-	-	-	9,748,975	9,748,975
Existing Firm Energy		555.65, 555.69	-	-	-	-	69,411,760	69,411,760
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	797,025,879	-	797,025,879	-	797,025,879	1,313,590,366	516,564,487
Post-merger Firm - Utah		555.27	12,573,477	12,573,477	-	12,573,477	-	(12,573,477)
Post-merger Firm - Oregon		555.28	4,915	4,915	-	4,915	-	(4,915)
Secondary Purchases		555.7, 555.25	(36,630,335)	(36,630,335)	-	(36,630,335)	-	36,630,335
NPC Deferral Mechanism		555.57	(96,712,328)	96,712,328	-	-	-	-
Seasonal Contracts		-	-	-	-	-	-	-
Wind Integration Charge		-	-	-	-	-	-	-
RPS Compliance Purchases		555.22, 555.23, 555.24	7,384,403	(7,384,403)	-	-	-	-
BPA Regional Adjustments		555.11, 555.12, 555.13	-	-	-	-	-	-
Post-merger Firm Type 1		-	-	-	(16,331,462)	(16,331,462)	-	16,331,462
<b>Total Purchased Power Adjustment</b>		<b>683,646,011</b>	<b>89,327,925</b>	<b>772,973,936</b>	<b>(16,331,462)</b>	<b>756,642,474</b>	<b>1,415,018,693</b>	<b>658,376,219</b>
<b>Wheeling (Account 565)</b>								
Existing Firm PPL		565.26	-	-	-	-	22,898,000	22,898,000
Existing Firm UPL		565.27	-	-	-	-	-	-
Post-merger Firm		565.0, 565.46, 565.1	138,612,574	138,612,574	-	138,612,574	134,214,173	(4,398,402)
Non-firm		565.25	19,437,867	19,437,867	-	19,437,867	10,374,492	(9,063,375)
<b>Total Wheeling Expense Adjustment</b>		<b>158,050,441</b>	<b>-</b>	<b>158,050,441</b>	<b>-</b>	<b>158,050,441</b>	<b>167,486,664</b>	<b>9,436,223</b>
<b>Fuel Expense (Accounts 501, 503 and 547)</b>								
Fuel - Overburden Amortization - Idaho		501.12	(304,410)	(304,410)	-	(304,410)	-	304,410
Fuel - Overburden Amortization - Wyoming		501.12	(614,529)	(614,529)	-	(614,529)	-	614,529
Fuel Consumed - Coal		501.1	593,685,937	593,685,937	-	593,685,937	632,313,691	38,627,754
Fuel Consumed - Gas		501.35	24,364,548	24,364,548	-	24,364,548	53,814,283	29,449,735
Steam From Other Sources		503	5,286,129	5,286,129	-	5,286,129	4,323,390	(962,739)
Natural Gas Consumed		547.1	406,640,031	406,640,031	-	406,640,031	734,738,958	328,098,927
Simple Cycle Combustion Turbines		547.1	952,018	952,018	-	952,018	9,266,469	8,314,451
Cholla/APS Exchange		501.1	0	-	-	-	-	-
Fuel Regulatory Costs Deferral and Amort		501.15	0	-	-	-	-	-
Fuel Regulatory Costs Deferral and Amort		501.15	501,891	(501,891)	-	-	-	-
Miscellaneous Fuel Costs		501.0, .2, .3, .4, .45, .5, .51	17,724,246	(17,724,246)	-	-	-	-
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	0	-	-	-	-	-
<b>Total Fuel Expense</b>		<b>1,048,235,861</b>	<b>(18,226,137)</b>	<b>1,030,009,725</b>	<b>-</b>	<b>1,030,009,725</b>	<b>1,434,456,791</b>	<b>404,447,066</b>
<b>Net Power Cost</b>		<b>1,662,323,054</b>	<b>84,632,422</b>	<b>1,746,955,477</b>	<b>(16,331,462)</b>	<b>1,730,624,015</b>	<b>2,553,485,672</b>	<b>822,861,657</b>
					Ref 5.1		Ref 5.1.3	Ref 5.1

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Net Power Cost Study**

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

Period Ending  
Dec-24

	Merged <u>1/2024 - 12/2024</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	463,476,476				463,476,476
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>463,476,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>463,476,476</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-			
Pacific Capacity	-				
Mid Columbia	56,773,451	17,032,035	39,741,415		
Misc/Pacific	140,000	29,031	110,969		
Q.F. Contracts/PPL	127,217,741	5,206,526	25,366,955		96,644,259
Small Purchases west	-				
<b>Pacific Sub Total</b>	<b>184,131,192</b>	<b>22,267,592</b>	<b>65,219,340</b>	<b>-</b>	<b>96,644,259</b>
Gemstate	-				
GSLM	-				
QF Contracts/UPL	13,927,107	9,748,975	4,178,132		164,588,914
IPP Layoff	-				
Small Purchases east	14,288		14,288		
UP&L to PP&L	-				
<b>Utah Sub Total</b>	<b>13,941,395</b>	<b>9,748,975</b>	<b>4,192,420</b>	<b>-</b>	<b>164,588,914</b>
Appaloosa 1A Solar	8,781,386				8,781,386
Appaloosa 1B Solar	5,854,258				5,854,258
Castle Solar UoU	-				
Castle Solar IHC	-				
Cedar Springs Wind	11,764,725				11,764,725
Cedar Springs Wind III	8,939,587				8,939,587
Cedar Springs Wind IV	43,667				43,667
Combine Hills Wind	-				
Cove Mountain Solar	3,824,831				3,824,831
Cove Mountain Solar II	9,457,003				9,457,003
Deseret Purchase	27,684,996				27,684,996
Eagle Mountain - UAMPS/UMPA	-				
Elektron Solar 20yr	-				
Elektron Solar 25yr	-				
Gemstate	-				
Graphite Solar	6,247,480				6,247,480
Hermiston Purchase	-				
Horseshoe Solar	5,332,320				5,332,320
Hunter Solar	7,031,207				7,031,207
Hurricane Purchase	-				
MagCorp Buythru	-				
MagCorp Reserves	3,264,140				3,264,140
Millican Solar	2,898,880				2,898,880
Milford Solar	6,937,492				6,937,492
Nucor	7,129,800				7,129,800
Old Mill Solar	-				
Monsanto Reserves	20,600,000				20,600,000
Pavant III Solar	-				
Prineville Solar	1,931,376				1,931,376
Rocket Solar	5,684,265				5,684,265
Sigurd Solar	5,900,441				5,900,441
Skysol Solar	5,920,135				5,920,135
Soda Lake Geothermal	-				
Three Buttes Wind	20,858,257				20,858,257
Top of the World Wind	38,689,566				38,689,566
Wolverine Creek Wind	10,735,370				10,735,370
Glen Canyon	-				
Rush Lake	-				
Fremont Solar	-				
Green River Energy Center	-				
Anticline Wind	18,647				18,647
Boswell Springs Wind	57,102				57,102
Two River Wind LLC	-				
Cedar Creek	9,824,810				9,824,810
UT Schedule Adjustment	(33,198,571)				(33,198,571)

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Net Power Cost Study**

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

Period Ending  
Dec-24

	Merged <u>1/2024 - 12/2024</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
Rush lake_BESS	-				-
Fremont Solar_BESS	-				-
Green River Energy Center_BESS	-				-
Umpqua Storage Placeholder	-				-
Short Term Firm Purchases	850,144,024				850,144,024
New Firm Sub Total	1,052,357,193	-	-	-	1,052,357,193
Integration Charge	-				-
Non Firm Sub Total	-			-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>1,415,018,693</b>	<b>32,016,567</b>	<b>69,411,760</b>	<b>-</b>	<b>1,313,590,366</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	22,898,000	22,898,000			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	134,214,173				134,214,173
Nonfirm Wheeling	10,374,492			10,374,492	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>167,486,664</b>	<b>22,898,000</b>	<b>-</b>	<b>10,374,492</b>	<b>134,214,173</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	20,264,861			20,264,861	-
Craig	17,837,976			17,837,976	-
Chehalis	191,905,791			191,905,791	-
Currant Creek	102,897,129			102,897,129	-
Dave Johnston	51,244,943			51,244,943	-
Gadsby	33,106,016			33,106,016	-
Gadsby CT	9,266,469			9,266,469	-
Hayden	11,433,001			11,433,001	-
Hermiston	46,186,811			46,186,811	-
Hunter	205,452,234			205,452,234	-
Huntington	115,234,611			115,234,611	-
Jim Bridger	161,976,126			161,976,126	-
Jim Bridger - Gas	113,902,913			113,902,913	-
Lake Side 1	113,441,706			113,441,706	-
Lake Side 2	121,425,420			121,425,420	-
Naughton - Gas	44,979,188			44,979,188	-
Naughton	31,344,672			31,344,672	-
Wyodak	17,525,266			17,525,266	-
Gas Physical	-			-	-
Gas Swaps	(19,945,513)			(19,945,513)	-
Clay Basin Gas Storage	(1,988,037)			(1,988,037)	-
Pipeline Reservation Fees	42,641,816			42,641,816	-
<b>TOTAL FUEL BURN EXPENSE</b>	<b>1,430,133,401</b>	<b>-</b>	<b>-</b>	<b>1,430,133,401</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	4,323,390			4,323,390	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>4,323,390</b>	<b>-</b>	<b>-</b>	<b>4,323,390</b>	<b>-</b>
<b>NET POWER COST</b>	<b>2,553,485,672</b>	<b>54,914,567</b>	<b>69,411,760</b>	<b>1,444,831,282</b>	<b>984,328,063</b>
	<b>Ref 5.1.1</b>				

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Net Power Cost Study  
 Renewable Energy Price Adjustment

Prior to Allocation	Post Allocation					
Total Company	CA	OR	WA	ID	UT	WY
\$ 2,511,078	\$ 1,205	\$ 694,093	\$ 61,902	\$ 1,374,384	\$ 379,456	\$ 38
Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1

REP Adjustments	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
WY J Bar 9 Ranch	\$ 16	\$ 16	\$ 8	\$ 9	\$ 4	\$ (29)	\$ (4)	\$ (6)	\$ (20)	\$ 10	\$ 20	\$ 14	\$ 38
ID CDM Hydro- Felt	\$ 43,945	\$ 38,508	\$ 55,586	\$ 64,746	\$ 77,337	\$ 90,135	\$ 42,105	\$ 14,795	\$ 15,172	\$ 36,665	\$ 39,829	\$ 29,577	\$ 548,402
ID Bell Mtn (JakeAmy)	\$ 3,014	\$ 2,692	\$ 3,461	\$ 4,356	\$ 6,281	\$ 5,867	\$ 1,448	\$ (252)	\$ 3,437	\$ 2,755	\$ 3,850	\$ 2,918	\$ 39,827
ID Nicholson Sunnybar Ranch	\$ 2,957	\$ 2,796	\$ 3,101	\$ 3,746	\$ 4,554	\$ 5,758	\$ 3,418	\$ 1,352	\$ 1,698	\$ 2,430	\$ 2,993	\$ 2,546	\$ 37,349
OR Loyd Fery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WA Yakima Tieton (Cowiche)	\$ -	\$ -	\$ -	\$ 2,745	\$ 11,666	\$ 10,516	\$ 1,877	\$ (1,800)	\$ 5,190	\$ 758	\$ -	\$ -	\$ 30,951
WA Yakima Tieton (Orchards)	\$ -	\$ -	\$ -	\$ 2,745	\$ 11,666	\$ 10,516	\$ 1,877	\$ (1,800)	\$ 5,190	\$ 758	\$ -	\$ -	\$ 30,951
ID Commercial Energy Mgmt.	\$ 2,129	\$ 2,246	\$ 4,001	\$ 5,881	\$ 7,998	\$ 7,676	\$ 3,983	\$ 1,230	\$ 1,016	\$ 1,683	\$ 1,727	\$ 1,499	\$ 41,068
ID Georgetown Irrigation	\$ 5,141	\$ 4,550	\$ 6,458	\$ 7,766	\$ 8,198	\$ 169	\$ -	\$ -	\$ 1,245	\$ 5,579	\$ 5,631	\$ 4,705	\$ 49,442
ID Mink Creek Hydro	\$ 7,463	\$ 5,702	\$ 6,057	\$ 12,404	\$ 47,253	\$ 48,263	\$ 18,456	\$ 5,544	\$ 5,943	\$ 9,328	\$ 7,699	\$ 5,355	\$ 179,468
ID Dry Creek	\$ 10,842	\$ 9,164	\$ 10,608	\$ 13,658	\$ 24,998	\$ 45,564	\$ 19,214	\$ 5,554	\$ 6,160	\$ 11,328	\$ 9,016	\$ 6,847	\$ 172,954
OR Middle Fork Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ID Birch Crk Hydro/ Birch Power	\$ 27,862	\$ 21,018	\$ 31,286	\$ 33,621	\$ 35,425	\$ 35,993	\$ 16,307	\$ 8,347	\$ 9,883	\$ 22,703	\$ 28,057	\$ 23,460	\$ 293,962
ID OJ Power Company	\$ 654	\$ 1,061	\$ 1,245	\$ 38	\$ 23	\$ 1,729	\$ 915	\$ 140	\$ 1,323	\$ 1,689	\$ 1,755	\$ 1,340	\$ 11,912
CA Hayward Paul Luckey	\$ 91	\$ 90	\$ 121	\$ 201	\$ 267	\$ 290	\$ 90	\$ (75)	\$ (39)	\$ 66	\$ 66	\$ 37	\$ 1,205
WY Exxon Mobile (Shute)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR Three Sisters Irrigation Dist	\$ -	\$ -	\$ 314	\$ 1,436	\$ 2,604	\$ 3,128	\$ (3,433)	\$ (1,134)	\$ (808)	\$ 887	\$ 324	\$ -	\$ 3,317
WA Sunnyside Solar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR Galesville Dam	\$ 697	\$ 1,781	\$ 5,749	\$ 13,800	\$ 10,681	\$ 10,578	\$ (11,222)	\$ (14,392)	\$ (8,169)	\$ 4,091	\$ 2,567	\$ 467	\$ 16,628
UT Kennecott (Refinery)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UT Kennecott (Smelter)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OR Skysol Solar	\$ 113,181	\$ 85,547	\$ 147,130	\$ 119,136	\$ 122,334	\$ 289,357	\$ (68,526)	\$ (207,107)	\$ (197,860)	\$ 94,412	\$ 91,530	\$ 85,014	\$ 674,148
UT Tesoro	\$ 29,830	\$ 64,623	\$ 50,437	\$ 33,291	\$ 18,397	\$ 7,522	\$ 9,917	\$ 38,161	\$ 12,285	\$ 10,331	\$ 24,010	\$ 80,653	\$ 379,456

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 EIM Settlements**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>
<b>Adjustment to Expense:</b>						
Remove EIM Benefits	555NPC	3	132,040,852	SG	13.63%	17,991,447
Add EIM Benefits	555NPC	3	(132,040,852)	SE	14.55%	(19,207,296)
Total			-			(1,215,849)

**Description of Adjustment:**

This adjustment reallocates EIM benefits from SG allocation to SE allocation as ordered by the Commission in 2020 GRC, Docket No. 20000-578-ER-20. The amounts reallocated are consistent with the amount included in the NPC Study, Page 5.1, provided as a workpaper in this docket.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 WRAP Fees**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
WRAP Fee	557	3	1,430,555	SG	13.626%	194,923	5.3.1

**Description of Adjustment:**

This adjustment annualizes a new Western Resource Adequacy Program (WRAP) fee to O&M costs to reflect expected levels for the rate years. 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 WRAP.

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**WRAP Fees**

	<b>Base Period Amount</b>	<b>Pro Forma Amount</b>	<b>Adjustment</b>	
Western Resource Adequacy Program	\$ 638,232	\$ 2,068,787	\$ 1,430,555	<b>Ref 5.3</b>



# 6. DEPRECIATION

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Depreciation & Amortization Adjustment Index**

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending December 2024 Test Period. The following adjustments are included:

- 6.1 Depreciation / Amortization Expense
- 6.2 Depreciation / Amortization Reserve
- 6.3 Depreciation Allocation Correction
- 6.4 Other Decommissioning Cost

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Adjustment Summary  
RMP Exhibit 11.2 - Tab 6 - Depreciation

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	
Adjustments Total - Tab 6	Depreciation / Amortization Expense	Depreciation / Amortization Expense Con't (1)	Depreciation / Amortization Reserve	Depreciation / Amortization Reserve Con't (1)	Depreciation Allocation Correction	Other Decommissioning Cost	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19							
20 Total O&M Expenses	-	-	-	-	-	-	
21							
22 Depreciation	6,673,067	-	-	-	-	-	
23 Amortization	7,408,869	-	1,297,838	-	442,191	5,668,840	
24 Taxes Other Than Income	-	-	-	-	-	-	
25 Income Taxes - Federal	(1,708,004)	(1,337,704)	(260,169)	1,017,149	57,925	(1,096,562)	
26 Income Taxes - State	(386,816)	(302,953)	(58,921)	230,356	13,119	(248,341)	
27 Income Taxes - Def Net	-	-	-	-	-	-	
28 Investment Tax Credit Adj.	-	-	-	-	-	-	
29 Misc Revenue & Expense	-	-	-	-	-	-	
30							
31 Total Operating Expenses:	11,987,116	5,032,410	978,748	1,247,505	71,044	4,323,937	
32							
33 Operating Rev For Return:	(11,987,116)	(5,032,410)	(978,748)	(1,247,505)	(71,044)	(4,323,937)	
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	
37 Plant Held for Future Use	-	-	-	-	-	-	
38 Misc Deferred Debits	-	-	-	-	-	-	
39 Elec Plant Acq Adj	-	-	-	-	-	-	
40 Nuclear Fuel	-	-	-	-	-	-	
41 Prepayments	-	-	-	-	-	-	
42 Fuel Stock	-	-	-	-	-	-	
43 Material & Supplies	-	-	-	-	-	-	
44 Working Capital	(5,103)	(3,996)	(777)	3,039	173	(3,276)	
45 Weatherization Loans	-	-	-	-	-	-	
46 Misc Rate Base	-	-	-	-	-	-	
47							
48 Total Electric Plant:	(5,103)	(3,996)	(777)	3,039	173	(3,276)	
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	(212,666,503)	-	-	(218,335,343)	-	5,668,840	
52 Accum Prov For Amort	(12,433,945)	-	-	-	(12,433,945)	-	
53 Accum Def Income Tax	2,787,554	-	-	-	-	2,787,554	
54 Unamortized ITC	-	-	-	-	-	-	
55 Customer Adv For Const	-	-	-	-	-	-	
56 Customer Service Deposits	-	-	-	-	-	-	
57 Misc Rate Base Deductions	(17,006,520)	-	-	-	-	(17,006,520)	
58							
59 Total Rate Base Deductions	(239,319,413)	-	-	(218,335,343)	(12,433,945)	(8,550,126)	
60							
61 Total Rate Base:	(239,324,516)	(3,996)	(777)	(218,332,304)	(12,433,772)	(8,553,402)	
62							
63 Return on Rate Base		-0.230%	-0.045%	0.305%	0.019%	-0.017%	-0.206%
64							
65 Return on Equity		-0.449%	-0.087%	0.595%	0.038%	-0.033%	-0.402%
66							
67 APPROXIMATE PRICE CHANGE	(8,310,891)	6,729,586	1,308,831	(20,538,186)	(1,169,626)	4,912,568	

**Rocky Mountain Power**  
**Wyoming 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>WYOMNG</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	3	(437,863)	SG	13.63%	(59,662)	
Steam Depreciation Expense	403SP	3	(244,850)	SG	13.63%	(33,362)	
Steam Depreciation Expense	403SP	3	9,030,948	SG	13.63%	1,230,527	
Steam Depreciation Expense	403SP	3	1,585,974	SG	13.63%	216,099	
Steam Depreciation Expense	403SP	3	91,612	SG	13.63%	12,483	
Steam Depreciation Expense	403SP	3		SG	13.63%	-	
Hydro Depreciation Expense	403HP	3	24,813,313	SG-P	13.63%	3,380,979	
Hydro Depreciation Expense	403HP	3	(95,727)	SG-U	13.63%	(13,043)	
Hydro Depreciation Expense	403HP	3	(22,671,055)	SG-P	13.63%	(3,089,082)	
Hydro Depreciation Expense	403HP	3	2,383,470	SG-U	13.63%	324,764	
Other Depreciation Expense	403OP	3	-	SG	13.63%	-	
Other Depreciation Expense	403OP	3	(1,623,777)	SG	13.63%	(221,250)	
Other Depreciation Expense	403OP	3	4,877,445	SG-W	13.63%	664,584	
Other Depreciation Expense	403OP	3	(152)	OR	0.00%	-	
Other Depreciation Expense	403OP	3	(19,753)	UT	0.00%	-	
Other Depreciation Expense	403OP	3	101,060	SG	13.63%	13,770	
Transmission Depreciation Expense	403TP	3	(276,198)	SG	13.63%	(37,634)	
Transmission Depreciation Expense	403TP	3	(240,345)	SG	13.63%	(32,749)	
Transmission Depreciation Expense	403TP	3	7,931,895	SG	13.63%	1,080,774	
Distribution Depreciation Expense	403360	3	266,548	Situs	WYP	14,455	
Distribution Depreciation Expense	403361	3	516,116	Situs	WYP	27,989	
Distribution Depreciation Expense	403362	3	4,270,851	Situs	WYP	231,611	
Distribution Depreciation Expense	403364	3	5,247,180	Situs	WYP	284,558	
Distribution Depreciation Expense	403365	3	3,282,083	Situs	WYP	177,990	
Distribution Depreciation Expense	403366	3	1,652,316	Situs	WYP	89,606	
Distribution Depreciation Expense	403367	3	3,809,787	Situs	WYP	206,607	
Distribution Depreciation Expense	403368	3	5,675,129	Situs	WYP	307,766	
Distribution Depreciation Expense	403369	3	3,571,133	Situs	WYP	193,665	
Distribution Depreciation Expense	403370	3	968,711	Situs	WYP	52,534	
Distribution Depreciation Expense	403371	3	31,998	Situs	WYP	1,735	
Distribution Depreciation Expense	403373	3	229,333	Situs	WYP	12,437	
General Depreciation Expense	403GP	3	39,615	CA	0.00%	-	
General Depreciation Expense	403GP	3	(31,107)	OR	0.00%	-	
General Depreciation Expense	403GP	3	95,468	WA	0.00%	-	
General Depreciation Expense	403GP	3	640,719	WYP	100.00%	640,719	
General Depreciation Expense	403GP	3	783,747	UT	0.00%	-	
General Depreciation Expense	403GP	3	144,358	ID	0.00%	-	
General Depreciation Expense	403GP	3	(32,216)	WYU	100.00%	(32,216)	
General Depreciation Expense	403GP	3	(7,364)	SG	13.63%	(1,003)	
General Depreciation Expense	403GP	3	(7,491)	SG	13.63%	(1,021)	
General Depreciation Expense	403GP	3	803,192	SG	13.63%	109,440	
General Depreciation Expense	403GP	3	7,310,663	SO	12.67%	925,941	
General Depreciation Expense	403GP	3	-	SG	13.63%	-	
General Depreciation Expense	403GP	3	1,742	SG	13.63%	237	
General Depreciation Expense	403GP	3	(91,116)	CN	7.20%	(6,558)	
General Depreciation Expense	403GP	3	(4,286)	SE	14.55%	(624)	
Total Depreciation Expense			<u>64,373,105</u>			<u>6,673,067</u>	6.1.2

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment reflects the incremental depreciation and amortization expense into results of operations.

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Depreciation / Amortization Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	3	(1,673)	CA	0.00%	-	
Intangible Amortization	404IP	3	(979,011)	CN	7.20%	(70,460)	
Intangible Amortization	404IP	3	(1,289)	SG	13.63%	(176)	
Intangible Amortization	404IP	3	(78,646)	SG	13.63%	(10,716)	
Intangible Amortization	404IP	3	(348)	ID	0.00%	-	
Intangible Amortization	404IP	3	(190)	OR	0.00%	-	
Intangible Amortization	404IP	3	(1,864)	SE	14.55%	(271)	
Intangible Amortization	404IP	3	(7,561,645)	SG	13.63%	(1,030,325)	
Intangible Amortization	404IP	3	(17,642)	SG-P	13.63%	(2,404)	
Intangible Amortization	404IP	3	(12,568)	SG-U	13.63%	(1,713)	
Intangible Amortization	404IP	4	-	OTHER	0.00%	-	
Intangible Amortization	404IP	3	-	SG	13.63%	-	
Intangible Amortization	404IP	3	18,767,848	SO	12.67%	2,377,064	
Intangible Amortization	404IP	3	74	UT	0.00%	-	
Intangible Amortization	404IP	3	(3,024)	WA	0.00%	-	
Intangible Amortization	404IP	3	16,407	WYP	100.00%	16,407	
Intangible Amortization	404IP	3	-	WYU	100.00%	-	
Hydro Amortization	404HP	3	-	SG	13.63%	-	
Hydro Amortization	404HP	3	444	SG-P	13.63%	60	
Hydro Amortization	404HP	3	-	SG-U	13.63%	-	
Other Amortization	404OP	3	-	SG	13.63%	-	
Other Amortization	404OP	4	(32,498)	OR	0.00%	-	
General Amortization	404GP	3	-	CA	0.00%	-	
General Amortization	404GP	3	-	CN	7.20%	-	
General Amortization	404GP	3	(58,282)	OR	0.00%	-	
General Amortization	404GP	3	0	SO	12.67%	0	
General Amortization	404GP	3	-	UT	0.00%	-	
General Amortization	404GP	3	(58)	WA	0.00%	-	
General Amortization	404GP	3	20,371	WYP	100.00%	20,371	
General Amortization	404GP	3	-	WYU	100.00%	-	
			<u>10,056,405</u>			<u>1,297,838</u>	6.1.3

**Description of Adjustment:**

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment reflects the incremental amortization expense into results of operations.

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment to Test Period
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	403SP	SG	50,773,365	50,335,502	(437,863)
Pre-merger Utah	403SP	SG	37,789,631	37,544,782	(244,850)
Post-merger	403SP	SG	260,270,516	269,301,464	9,030,948
Post-merger	403SP	SG	-	1,585,974	1,585,974
Post-merger	403SP	SG	-	91,612	91,612
Total Steam Plant			<u>348,833,512</u>	<u>358,859,333</u>	<u>10,025,821</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	403HP	SG-P	(20,144,006)	4,669,307	24,813,313
Pre-merger Utah	403HP	SG-U	1,334,121	1,238,394	(95,727)
Post-merger	403HP	SG-P	42,971,479	20,300,424	(22,671,055)
Post-merger	403HP	SG-U	7,311,026	9,694,496	2,383,470
Total Hydro Plant			<u>31,472,621</u>	<u>35,902,622</u>	<u>4,430,001</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	403OP	SG	-	-	-
Post-merger	403OP	SG	70,914,769	69,290,992	(1,623,777)
Post-merger Wind	403OP	SG-W	143,825,167	148,702,612	4,877,445
Post-merger Wind	403OP	OR	152	-	(152)
Post-merger Wind	403OP	UT	19,753	-	(19,753)
Post-merger	403OP	SG	4,166,645	4,267,704	101,060
Total Other Production Plant			<u>218,926,486</u>	<u>222,261,308</u>	<u>3,334,822</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	403TP	SG	8,313,624	8,037,426	(276,198)
Pre-merger Utah	403TP	SG	10,406,832	10,166,487	(240,345)
Post-merger	403TP	SG	117,709,517	125,641,412	7,931,895
Total Transmission Plant			<u>136,429,973</u>	<u>143,845,325</u>	<u>7,415,352</u>
<b>Distribution Plant:</b>					
California	403364	CA	8,461,476	11,801,003	3,339,526
Oregon	403364	OR	55,842,937	61,214,711	5,371,774
Washington	403364	WA	15,106,942	16,552,377	1,445,435
Eastern Wyoming	403364	WYP	19,036,519	20,388,536	1,352,017
Utah	403364	UT	87,377,377	103,778,330	16,400,953
Idaho	403364	ID	10,416,030	11,778,573	1,362,543
Western Wyoming	403364	WYU	3,685,104	3,934,041	248,937
Total Distribution Plant			<u>199,926,386</u>	<u>229,447,571</u>	<u>29,521,185</u>
<b>General Plant:</b>					
California	403GP	CA	432,836	472,452	39,615
Oregon	403GP	OR	5,246,534	5,215,426	(31,107)
Washington	403GP	WA	1,069,644	1,165,112	95,468
Eastern Wyoming	403GP	WYP	2,056,628	2,697,346	640,719
Utah	403GP	UT	5,434,295	6,218,042	783,747
Idaho	403GP	ID	1,073,062	1,217,419	144,358
Western Wyoming	403GP	WYU	414,149	381,933	(32,216)
Pre-merger Pacific	403GP	SG	11,531	4,167	(7,364)
Pre-merger Utah	403GP	SG	34,736	27,245	(7,491)
Post-merger	403GP	SG	10,281,034	11,084,227	803,192
General Office	403GP	SO	17,979,123	25,289,786	7,310,663
General Office	403GP	SG	-	-	-
General Office	403GP	SG	8,811	10,553	1,742
Customer Service	403GP	CN	916,818	825,702	(91,116)
Fuel Related	403GP	SE	114,149	109,863	(4,286)
Total General Plant			<u>45,073,350</u>	<u>54,719,273</u>	<u>9,645,923</u>
<b>Total Depreciation Expense</b>			<u>980,662,328</u>	<u>1,045,035,433</u>	<u>64,373,105</u>

Ref 6.1

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment to Test Period
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	1,765	92	(1,673)
Customer Service	404IP	CN	15,710,630	14,731,619	(979,011)
Pre-merger Utah	404IP	SG	12,470	11,182	(1,289)
Pre-merger Pacific Idaho	404IP	SG	78,646	-	(78,646)
Idaho	404IP	ID	22,912	22,564	(348)
Oregon	404IP	OR	11,660	11,470	(190)
Fuel Related	404IP	SE	1,821	(43)	(1,864)
Post-merger	404IP	SG	14,800,899	7,239,254	(7,561,645)
Hydro Relicensing	404IP	SG-P	2,697,182	2,679,539	(17,642)
Hydro Relicensing	404IP	SG-U	324,217	311,649	(12,568)
Post-merger	404IP	SG	-	-	-
General Office	404IP	SO	21,446,143	40,213,991	18,767,848
Utah	404IP	UT	36,672	36,746	74
Washington	404IP	WA	3,148	125	(3,024)
Eastern Wyoming	404IP	WYP	111,654	128,061	16,407
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			55,259,819	65,386,247	10,126,428
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	404HP	SG	-	-	-
Post-merger	404HP	SG-P	311,932	312,376	444
Post-merger	404HP	SG-U	-	-	-
Total Hydro Plant			311,932	312,376	444
<b>Other Production Plant:</b>					
Post-merger	404OP	SG	-	-	-
Post-merger	404OP	OR	32,498	-	(32,498)
Total Other Plant			32,498	-	(32,498)
<b>General Plant:</b>					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	201,923	143,641	(58,282)
General Office	404GP	SO	108,292	108,292	0
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,298	96,240	(58)
Eastern Wyoming	404GP	WYP	56,728	77,099	20,371
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			463,241	425,272	(37,969)
<b>Total Amortization</b>			56,067,490	66,123,895	<b>10,056,405</b>
<b>Total Depreciation and Amortization</b>			1,036,729,818	1,111,159,328	<b>Ref 6.1.1</b> 74,429,510
			<b>Ref. 6.1.19</b>		





Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	Depr Rate	Adjusted EPIS Balance Jun 2022	Depreciation Expense Jun 2022	Adjustments	Adjusted EPIS Balance Jul 2022	Depreciation Expense Jul 2022	Adjustments	Adjusted EPIS Balance Aug 2022	Depreciation Expense Aug 2022	Adjustments	Adjusted EPIS Balance Sep 2022	Depreciation Expense Sep 2022	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	225,843,744	1,250,226	(170,038)	225,673,706	1,249,755	(170,038)	225,503,668	1,248,814	(170,038)	225,333,630	1,247,873	(170,038)
Pre-merger Utah	SG	2.611%	477,596	1,039	(2,057)	475,540	1,037	(2,057)	473,483	1,032	(2,057)	471,427	1,028	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,369,418	1,881	(86)	4,369,332	1,881	(86)	4,369,246	1,881	(86)	4,369,160	1,881	(86)
Oregon	OR	0.249%	4,615,415	958	(363)	4,615,052	958	(363)	4,614,689	958	(363)	4,614,325	957	(363)
Fuel Related	SE	20.000%	9,106	152	(388)	8,717	149	(388)	8,329	142	(388)	7,941	136	(388)
Post-merger	SG	3.439%	211,805,073	606,941	(53,356)	211,751,717	606,864	(53,356)	211,698,361	606,711	(53,356)	211,645,005	606,558	(53,356)
Hydro Relicensing	SG-P	2.593%	103,455,075	223,537	(4,666)	103,450,409	223,532	(4,666)	103,445,744	223,522	(4,666)	103,441,078	223,512	(4,666)
Hydro Relicensing	SG-U	3.225%	10,022,096	26,933	(14,920)	10,007,175	26,913	(14,920)	9,992,255	26,873	(14,920)	9,977,335	26,833	(14,920)
General Office	SO	7.085%	451,886,805	2,668,031	14,658,063	466,544,868	2,711,303	9,127,440	475,672,308	2,781,520	6,362,149	482,034,457	2,827,247	762,490
Utah	UT	-0.140%	(26,167,501)	3,060	(771)	(26,168,272)	3,060	(771)	(26,169,043)	3,060	(771)	(26,169,814)	3,060	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,068,697,162	4,793,447	14,411,417	1,083,108,580	4,836,141	8,880,794	1,091,989,374	4,905,203	6,115,504	1,098,104,878	4,949,775	515,845
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			1,098,874,688	4,854,917	14,411,417	1,113,286,105	4,897,612	8,880,794	1,122,166,899	4,966,674	6,115,504	1,128,282,403	5,011,245	515,845
<b>Total Depreciation &amp; Amortization</b>			31,977,686,178	86,631,221	71,837,567	32,049,523,745	86,739,550	63,469,273	32,112,993,019	86,928,025	68,491,231	32,181,484,249	87,095,744	83,034,127



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	Depr Rate	Adjusted EPIS Balance Oct 2022	Depreciation Expense Oct 2022	Adjustments	Adjusted EPIS Balance Nov 2022	Depreciation Expense Nov 2022	Adjustments	Adjusted EPIS Balance Dec 2022	Depreciation Expense Dec 2022	Adjustments	Adjusted EPIS Balance Jan 2023	Depreciation Expense Jan 2023	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	225,163,592	1,246,931	(170,038)	224,993,554	1,245,990	(170,038)	224,823,516	1,245,049	(170,038)	224,653,478	1,244,108	(170,038)
Pre-merger Utah	SG	2.611%	469,370	1,024	(2,057)	467,313	1,019	(2,057)	465,257	1,015	(2,057)	463,200	1,010	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,369,073	1,881	(86)	4,368,987	1,881	(86)	4,368,901	1,881	(86)	4,368,815	1,881	(86)
Oregon	OR	0.249%	4,613,962	957	(363)	4,613,599	957	(363)	4,613,235	957	(363)	4,612,872	957	(363)
Fuel Related	SE	20.000%	7,552	129	(388)	7,164	123	(388)	6,776	116	(388)	6,387	110	(388)
Post-merger	SG	3.439%	211,591,649	606,405	(53,356)	211,538,293	606,253	(53,356)	211,484,937	606,100	(53,356)	211,431,581	605,947	(53,356)
Hydro Relicensing	SG-P	2.593%	103,436,412	223,502	(4,666)	103,431,747	223,492	(4,666)	103,427,081	223,481	(4,666)	103,422,416	223,471	(4,666)
Hydro Relicensing	SG-U	3.225%	9,962,414	26,793	(14,920)	9,947,494	26,753	(14,920)	9,932,573	26,713	(14,920)	9,917,653	26,672	(14,920)
General Office	SO	7.085%	482,796,948	2,848,279	(191,996)	482,604,951	2,849,964	6,844,388	489,449,339	2,869,602	49,996	489,499,334	2,889,955	1,522,518
Utah	UT	-0.140%	(26,170,585)	3,060	(771)	(26,171,356)	3,060	(771)	(26,172,127)	3,060	(771)	(26,172,898)	3,061	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,098,620,723	4,969,652	(438,642)	1,098,182,081	4,970,181	6,597,742	1,104,779,823	4,988,664	(196,650)	1,104,583,173	5,007,861	1,275,873
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			<b>1,128,798,248</b>	<b>5,031,123</b>	<b>(438,642)</b>	<b>1,128,359,606</b>	<b>5,031,651</b>	<b>6,597,742</b>	<b>1,134,957,348</b>	<b>5,050,135</b>	<b>(196,650)</b>	<b>1,134,760,699</b>	<b>5,069,332</b>	<b>1,275,873</b>
<b>Total Depreciation &amp; Amortization</b>			<b>32,264,518.376</b>	<b>87,270.195</b>	<b>123,891.257</b>	<b>32,388,409.633</b>	<b>87,482.413</b>	<b>200,758.219</b>	<b>32,589,167.852</b>	<b>87,871.902</b>	<b>13,181.328</b>	<b>32,602,349.180</b>	<b>88,143.983</b>	<b>28,642.778</b>



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	Depr Rate	Adjusted EPIS Balance Feb 2023	Depreciation Expense Feb 2023	Adjustments	Adjusted EPIS Balance Mar 2023	Depreciation Expense Mar 2023	Adjustments	Adjusted EPIS Balance Apr 2023	Depreciation Expense Apr 2023	Adjustments	Adjusted EPIS Balance May 2023	Depreciation Expense May 2023	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	224,483,440	1,243,166	(170,038)	224,313,402	1,242,225	(170,038)	224,143,364	1,241,284	(170,038)	223,973,327	1,240,342	(170,038)
Pre-merger Utah	SG	2.611%	461,143	1,006	(2,057)	459,087	1,001	(2,057)	457,030	997	(2,057)	454,974	992	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,368,728	1,881	(86)	4,368,642	1,881	(86)	4,368,556	1,881	(86)	4,368,470	1,881	(86)
Oregon	OR	0.249%	4,612,509	957	(363)	4,612,146	957	(363)	4,611,782	957	(363)	4,611,419	957	(363)
Fuel Related	SE	20.000%	5,999	103	(388)	5,611	97	(388)	5,223	90	(388)	4,834	84	(388)
Post-merger	SG	3.439%	211,378,225	605,794	(53,356)	211,324,869	605,641	(53,356)	211,271,513	605,488	(53,356)	211,218,157	605,335	(53,356)
Hydro Relicensing	SG-P	2.593%	103,417,750	223,461	(4,666)	103,413,085	223,451	(4,666)	103,408,419	223,441	(4,666)	103,403,753	223,431	(4,666)
Hydro Relicensing	SG-U	3.225%	9,902,732	26,632	(14,920)	9,887,812	26,592	(14,920)	9,872,892	26,552	(14,920)	9,857,971	26,512	(14,920)
General Office	SO	7.085%	491,021,853	2,894,597	6,521,230	497,543,083	2,918,343	2,242,848	499,785,930	2,944,216	1,744,836	501,530,766	2,955,988	6,145,899
Utah	UT	-0.140%	(26,173,669)	3,061	(771)	(26,174,441)	3,061	(771)	(26,175,212)	3,061	(771)	(26,175,983)	3,061	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,105,859,046	5,011,348	6,274,584	1,112,133,630	5,033,939	1,996,202	1,114,129,833	5,058,656	1,498,191	1,115,628,023	5,069,273	5,899,253
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			<b>1,136,036,572</b>	<b>5,072,819</b>	<b>6,274,584</b>	<b>1,142,311,156</b>	<b>5,095,410</b>	<b>1,996,202</b>	<b>1,144,307,358</b>	<b>5,120,127</b>	<b>1,498,191</b>	<b>1,145,805,549</b>	<b>5,130,743</b>	<b>5,899,253</b>
<b>Total Depreciation &amp; Amortization</b>			<b>32,630,991,958</b>	<b>88,191,772</b>	<b>65,387,208</b>	<b>32,696,379,166</b>	<b>88,315,888</b>	<b>48,597,017</b>	<b>32,744,976,183</b>	<b>88,470,769</b>	<b>131,424,430</b>	<b>32,876,400,613</b>	<b>88,670,774</b>	<b>116,762,929</b>



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Description	Factor	Depr Rate	Adjusted EPIS Balance Jun 2023	Depreciation Expense Jun 2023	Adjustments	Adjusted EPIS Balance Jul 2023	Depreciation Expense Jul 2023	Adjustments	Adjusted EPIS Balance Aug 2023	Depreciation Expense Aug 2023	Adjustments	Adjusted EPIS Balance Sep 2023	Depreciation Expense Sep 2023	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	223,803,289	1,239,401	(170,038)	223,633,251	1,238,460	(170,038)	223,463,213	1,237,519	(170,038)	223,293,175	1,236,577	(170,038)
Pre-merger Utah	SG	2.611%	452,917	988	(2,057)	450,860	983	(2,057)	448,804	979	(2,057)	446,747	974	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,368,383	1,881	(86)	4,368,297	1,881	(86)	4,368,211	1,881	(86)	4,368,125	1,881	(86)
Oregon	OR	0.249%	4,611,056	957	(363)	4,610,692	957	(363)	4,610,329	957	(363)	4,609,966	957	(363)
Fuel Related	SE	20.000%	4,446	77	(388)	4,058	71	(388)	3,669	64	(388)	3,281	58	(388)
Post-merger	SG	3.439%	211,164,802	605,182	(53,356)	211,111,446	605,029	(53,356)	211,058,090	604,877	(53,356)	211,004,734	604,724	(53,356)
Hydro Relicensing	SG-P	2.593%	103,399,088	223,421	(4,666)	103,394,422	223,411	(4,666)	103,389,757	223,401	(4,666)	103,385,091	223,391	(4,666)
Hydro Relicensing	SG-U	3.225%	9,843,051	26,472	(14,920)	9,828,130	26,432	(14,920)	9,813,210	26,392	(14,920)	9,798,289	26,352	(14,920)
General Office	SO	7.085%	507,676,665	2,979,282	8,224,766	515,901,431	3,021,706	1,909,320	517,810,751	3,051,622	2,762,740	520,573,491	3,065,415	1,893,327
Utah	UT	-0.140%	(26,176,754)	3,061	(771)	(26,177,525)	3,061	(771)	(26,178,296)	3,061	(771)	(26,179,067)	3,061	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,121,527,276	5,091,412	7,978,120	1,129,505,397	5,132,680	1,662,675	1,131,168,071	5,161,442	2,516,094	1,133,684,166	5,174,079	1,646,682
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			<b>1,151,704,802</b>	<b>5,152,882</b>	<b>7,978,120</b>	<b>1,159,682,922</b>	<b>5,194,151</b>	<b>1,662,675</b>	<b>1,161,345,597</b>	<b>5,222,912</b>	<b>2,516,094</b>	<b>1,163,861,691</b>	<b>5,235,549</b>	<b>1,646,682</b>
<b>Total Depreciation &amp; Amortization</b>			<b>32,993,163,542</b>	<b>88,971,201</b>	<b>57,907,588</b>	<b>33,051,071,130</b>	<b>89,216,357</b>	<b>35,646,425</b>	<b>33,086,717,555</b>	<b>89,323,350</b>	<b>66,623,593</b>	<b>33,153,341,148</b>	<b>89,474,019</b>	<b>129,322,910</b>





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Description	Factor	Depr Rate	Adjusted EPIS Balance Oct 2023	Depreciation Expense Oct 2023	Adjustments	Adjusted EPIS Balance Nov 2023	Depreciation Expense Nov 2023	Adjustments	Adjusted EPIS Balance Dec 2023	Depreciation Expense Dec 2023	Adjustments	Adjusted EPIS Balance Jan 2024	Depreciation Expense Jan 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	223,123,137	1,235,636	(170,038)	222,953,099	1,234,695	(170,038)	222,783,061	1,233,753	(170,038)	222,613,023	1,232,812	(170,038)
Pre-merger Utah	SG	2.611%	444,691	970	(2,057)	442,634	965	(2,057)	440,577	961	(2,057)	438,521	956	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,368,038	1,881	(86)	4,367,952	1,881	(86)	4,367,866	1,881	(86)	4,367,780	1,881	(86)
Oregon	OR	0.249%	4,609,603	956	(363)	4,609,239	956	(363)	4,608,876	956	(363)	4,608,513	956	(363)
Fuel Related	SE	20.000%	2,893	51	(388)	2,504	45	(388)	2,116	39	(388)	1,728	32	(388)
Post-merger	SG	3.439%	210,951,378	604,571	(53,356)	210,898,022	604,418	(53,356)	210,844,666	604,265	(53,356)	210,791,310	604,112	(53,356)
Hydro Relicensing	SG-P	2.593%	103,380,425	223,381	(4,666)	103,375,760	223,371	(4,666)	103,371,094	223,360	(4,666)	103,366,429	223,350	(4,666)
Hydro Relicensing	SG-U	3.225%	9,783,369	26,312	(14,920)	9,768,449	26,271	(14,920)	9,753,528	26,231	(14,920)	9,738,608	26,191	(14,920)
General Office	SO	7.085%	522,466,818	3,079,160	2,071,110	524,537,928	3,090,863	15,220,977	539,758,906	3,141,911	3,205,555	542,964,461	3,196,308	2,187,607
Utah	UT	-0.140%	(26,179,838)	3,061	(771)	(26,180,609)	3,061	(771)	(26,181,380)	3,062	(771)	(26,182,152)	3,062	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,135,330,847	5,186,668	1,824,465	1,137,155,312	5,197,216	14,974,332	1,152,129,644	5,247,109	2,958,910	1,155,088,553	5,300,351	1,940,962
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			1,165,508,373	5,248,139	1,824,465	1,167,332,838	5,258,687	14,974,332	1,182,307,169	5,308,580	2,958,910	1,185,266,079	5,361,821	1,940,962
<b>Total Depreciation &amp; Amortization</b>			33,282,664,058	89,745,395	207,842,481	33,490,506,540	90,167,158	433,991,189	33,924,497,728	90,939,164	12,612,995	33,937,110,723	91,458,595	24,429,697



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Description	Factor	Depr Rate	Adjusted EPIS Balance Feb 2024	Depreciation Expense Feb 2024	Adjustments	Adjusted EPIS Balance Mar 2024	Depreciation Expense Mar 2024	Adjustments	Adjusted EPIS Balance Apr 2024	Depreciation Expense Apr 2024	Adjustments	Adjusted EPIS Balance May 2024	Depreciation Expense May 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	222,442,985	1,231,871	(170,038)	222,272,947	1,230,929	(170,038)	222,102,909	1,229,988	(170,038)	221,932,871	1,229,047	(170,038)
Pre-merger Utah	SG	2.611%	436,464	952	(2,057)	434,408	947	(2,057)	432,351	943	(2,057)	430,294	939	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,367,693	1,881	(86)	4,367,607	1,880	(86)	4,367,521	1,880	(86)	4,367,435	1,880	(86)
Oregon	OR	0.249%	4,608,149	956	(363)	4,607,786	956	(363)	4,607,423	956	(363)	4,607,059	956	(363)
Fuel Related	SE	20.000%	1,339	26	(388)	951	19	(388)	563	13	(388)	174	6	(388)
Post-merger	SG	3.439%	210,737,954	603,959	(53,356)	210,684,598	603,806	(53,356)	210,631,242	603,653	(53,356)	210,577,886	603,500	(53,356)
Hydro Relicensing	SG-P	2.593%	103,361,763	223,340	(4,666)	103,357,098	223,330	(4,666)	103,352,432	223,320	(4,666)	103,347,766	223,310	(4,666)
Hydro Relicensing	SG-U	3.225%	9,723,687	26,151	(14,920)	9,708,767	26,111	(14,920)	9,693,846	26,071	(14,920)	9,678,926	26,031	(14,920)
General Office	SO	7.085%	545,152,068	3,212,230	10,730,409	555,882,477	3,250,365	2,477,681	558,360,158	3,289,356	768,805	559,128,963	3,298,940	15,911,461
Utah	UT	-0.140%	(26,182,923)	3,062	(771)	(26,183,694)	3,062	(771)	(26,184,465)	3,062	(771)	(26,185,236)	3,062	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,157,029,515	5,315,117	10,483,763	1,167,513,278	5,352,097	2,231,036	1,169,744,314	5,389,933	522,160	1,170,266,474	5,398,361	15,664,816
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			1,187,207,041	5,376,587	10,483,763	1,197,690,804	5,413,567	2,231,036	1,199,921,840	5,451,403	522,160	1,200,443,999	5,459,832	15,664,816
<b>Total Depreciation &amp; Amortization</b>			33,961,540,321	91,499,725	47,373,159	34,008,913,479	91,598,879	109,754,956	34,118,668,436	91,855,547	162,434,302	34,281,102,738	92,185,305	255,132,521



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	Depr Rate	Adjusted EPIS Balance Jun 2024	Depreciation Expense Jun 2024	Adjustments	Adjusted EPIS Balance Jul 2024	Depreciation Expense Jul 2024	Adjustments	Adjusted EPIS Balance Aug 2024	Depreciation Expense Aug 2024	Adjustments	Adjusted EPIS Balance Sep 2024	Depreciation Expense Sep 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-
Customer Service	CN	6.643%	221,762,833	1,228,106	(170,038)	221,592,795	1,227,164	(170,038)	221,422,757	1,226,223	(170,038)	221,252,719	1,225,282	(170,038)
Pre-merger Utah	SG	2.611%	428,238	934	(2,057)	426,181	930	(2,057)	424,124	925	(2,057)	422,068	921	(2,057)
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,367,348	1,880	(86)	4,367,262	1,880	(86)	4,367,176	1,880	(86)	4,367,090	1,880	(86)
Oregon	OR	0.249%	4,606,696	956	(363)	4,606,333	956	(363)	4,605,970	956	(363)	4,605,606	956	(363)
Fuel Related	SE	20.000%	(214)	(0)	(388)	(602)	(7)	(388)	(991)	(13)	(388)	(1,379)	(20)	(388)
Post-merger	SG	3.439%	210,524,530	603,348	(53,356)	210,471,174	603,195	(53,356)	210,417,819	603,042	(53,356)	210,364,463	602,889	(53,356)
Hydro Relicensing	SG-P	2.593%	103,343,101	223,300	(4,666)	103,338,435	223,290	(4,666)	103,333,770	223,280	(4,666)	103,329,104	223,270	(4,666)
Hydro Relicensing	SG-U	3.225%	9,664,006	25,991	(14,920)	9,649,085	25,951	(14,920)	9,634,165	25,911	(14,920)	9,619,244	25,871	(14,920)
General Office	SO	7.085%	575,040,424	3,348,182	1,027,227	576,067,652	3,398,187	3,485,962	579,553,614	3,411,510	2,456,161	582,009,775	3,429,052	939,558
Utah	UT	-0.140%	(26,186,007)	3,062	(771)	(26,186,778)	3,062	(771)	(26,187,549)	3,062	(771)	(26,188,320)	3,062	(771)
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,185,931,290	5,446,448	780,582	1,186,711,872	5,495,297	3,239,317	1,189,951,189	5,507,465	2,209,515	1,192,160,704	5,523,852	692,913
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	-
<b>Total Amortization</b>			<b>1,216,108,815</b>	<b>5,507,919</b>	<b>780,582</b>	<b>1,216,889,397</b>	<b>5,556,768</b>	<b>3,239,317</b>	<b>1,220,128,714</b>	<b>5,568,936</b>	<b>2,209,515</b>	<b>1,222,338,229</b>	<b>5,585,322</b>	<b>692,913</b>
<b>Total Depreciation &amp; Amortization</b>			<b>34,536,235,259</b>	<b>92,595,734</b>	<b>47,009,068</b>	<b>34,583,244,328</b>	<b>92,904,076</b>	<b>104,783,310</b>	<b>34,688,027,638</b>	<b>93,047,527</b>	<b>64,453,012</b>	<b>34,752,480,650</b>	<b>93,216,401</b>	<b>49,875,851</b>



Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Jun 2022 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	Depr Rate	Adjusted EPIS Balance Oct 2024	Depreciation Expense Oct 2024	Adjustments	Adjusted EPIS Balance Nov 2024	Depreciation Expense Nov 2024	Adjustments	Adjusted EPIS Balance Dec 2024	Depreciation Expense Dec 2024	Test Period Depreciation Expense
<b>AMORTIZATION EXPENSE</b>											
<b>Intangible Plant:</b>											
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	92
Customer Service	CN	6.643%	221,082,681	1,224,340	(170,038)	220,912,643	1,223,399	(170,038)	220,742,605	1,222,458	14,731,619
Pre-merger Utah	SG	2.611%	420,011	916	(2,057)	417,955	912	(2,057)	415,898	907	11,182
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-
Idaho	ID	0.517%	4,367,003	1,880	(86)	4,366,917	1,880	(86)	4,366,831	1,880	22,564
Oregon	OR	0.249%	4,605,243	956	(363)	4,604,880	955	(363)	4,604,516	955	11,470
Fuel Related	SE	20.000%	(1,767)	(26)	(388)	(2,156)	(33)	(388)	(2,544)	(39)	(43)
Post-merger	SG	3.439%	210,311,107	602,736	(53,356)	210,257,751	602,583	(53,356)	210,204,395	602,430	7,239,254
Hydro Relicensing	SG-P	2.593%	103,324,438	223,260	(4,666)	103,319,773	223,250	(4,666)	103,315,107	223,240	2,679,539
Hydro Relicensing	SG-U	3.225%	9,604,324	25,830	(14,920)	9,589,403	25,790	(14,920)	9,574,483	25,750	311,649
General Office	SO	7.085%	582,949,334	3,439,077	2,653,221	585,602,555	3,449,683	11,376,669	596,979,223	3,491,100	40,213,991
Utah	UT	-0.140%	(26,189,091)	3,062	(771)	(26,189,862)	3,063	(771)	(26,190,634)	3,063	36,746
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	125
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	128,061
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,192,853,617	5,532,721	2,406,576	1,195,260,192	5,542,172	11,130,023	1,206,390,216	5,582,434	65,386,247
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	312,376
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	312,376
<b>Other Production Plant:</b>											
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-
<b>General Plant:</b>											
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	143,641
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	108,292
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.800%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	96,240
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	77,099
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439.34	-	15,480,508	35,439.34	-	15,480,508	35,439.34	425,272
<b>Total Amortization</b>			1,223,031,142	5,594,192	2,406,576	1,225,437,718	5,603,642	11,130,023	1,236,567,741	5,643,905	66,123,895
<b>Total Depreciation &amp; Amortization</b>			34,802,356,501	93,333,972	80,089,282	34,882,445,783	93,480,175	361,829,752	35,244,275,535	93,983,392	1,111,159,328
											Ref. 6.1.3
<b>Total Not Including Mining</b>											1,111,159,328

**Rocky Mountain Power**  
**Wyoming 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>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	3	(93,270,712)	SG	13.63%	(12,708,757)	
Steam Depreciation Reserve	108SP	3	(70,293,482)	SG	13.63%	(9,577,956)	
Steam Depreciation Reserve	108SP	3	(436,142,447)	SG	13.63%	(59,427,318)	
Steam Depreciation Reserve	108SP	3	(14,815,071)	SG	13.63%	(2,018,652)	
Steam Depreciation Reserve	108SP	3		ID	0.00%	-	
Steam Depreciation Reserve	108SP	3		UT	0.00%	-	
Steam Depreciation Reserve	108SP	3		WA	0.00%	-	
Steam Depreciation Reserve	108SP	3		WYP	0.00%	-	
Hydro Depreciation Reserve	108HP	3	(8,396,969)	SG-P	13.63%	(1,144,143)	
Hydro Depreciation Reserve	108HP	3	(1,687,536)	SG-U	13.63%	(229,938)	
Hydro Depreciation Reserve	108HP	3	(28,316,895)	SG-P	13.63%	(3,858,366)	
Hydro Depreciation Reserve	108HP	3	(14,674,611)	SG-U	13.63%	(1,999,514)	
Other Depreciation Reserve	108OP	3	-	SG	13.63%	-	
Other Depreciation Reserve	108OP	3	(95,436,616)	SG	13.63%	(13,003,876)	
Other Depreciation Reserve	108OP	3	(286,897,719)	SG-W	13.63%	(39,091,728)	
Other Depreciation Reserve	108OP	3		OR	0.00%	-	
Other Depreciation Reserve	108OP	3		UT	0.00%	-	
Other Depreciation Reserve	108OP	3	(7,579,327)	SG	13.63%	(1,032,734)	
Transmission Depreciation Reserve	108TP	3	(12,082,690)	SG	13.63%	(1,646,347)	
Transmission Depreciation Reserve	108TP	3	(12,971,921)	SG	13.63%	(1,767,511)	
Transmission Depreciation Reserve	108TP	3	(203,929,380)	SG	13.63%	(27,786,738)	
Distribution Depreciation Reserve	108360	3	(2,456,038)	Situs	WYP	(301,563)	
Distribution Depreciation Reserve	108361	3	(4,755,608)	Situs	WYP	(583,914)	
Distribution Depreciation Reserve	108362	3	(39,352,591)	Situs	WYP	(4,831,883)	
Distribution Depreciation Reserve	108364	3	(48,348,702)	Situs	WYP	(5,936,464)	
Distribution Depreciation Reserve	108365	3	(30,241,856)	Situs	WYP	(3,713,227)	
Distribution Depreciation Reserve	108366	3	(15,224,816)	Situs	WYP	(1,869,369)	
Distribution Depreciation Reserve	108367	3	(35,104,239)	Situs	WYP	(4,310,252)	
Distribution Depreciation Reserve	108368	3	(52,291,921)	Situs	WYP	(6,420,630)	
Distribution Depreciation Reserve	108369	3	(32,905,228)	Situs	WYP	(4,040,247)	
Distribution Depreciation Reserve	108370	3	(8,925,924)	Situs	WYP	(1,095,964)	
Distribution Depreciation Reserve	108371	3	(294,834)	Situs	WYP	(36,201)	
Distribution Depreciation Reserve	108373	3	(2,113,129)	Situs	WYP	(259,459)	
General Depreciation Reserve	108GP	3	(650,025)	CA	0.00%	-	
General Depreciation Reserve	108GP	3	(5,063,304)	OR	0.00%	-	
General Depreciation Reserve	108GP	3	(1,556,945)	WA	0.00%	-	
General Depreciation Reserve	108GP	3	(4,972,404)	WYP	100.00%	(4,972,404)	
General Depreciation Reserve	108GP	3	(15,141,700)	UT	0.00%	-	
General Depreciation Reserve	108GP	3	(3,814,649)	ID	0.00%	-	
General Depreciation Reserve	108GP	3	(1,054,286)	WYU	100.00%	(1,054,286)	
General Depreciation Reserve	108GP	3	301,230	SG	13.63%	41,045	
General Depreciation Reserve	108GP	3	526,016	SG	13.63%	71,673	
General Depreciation Reserve	108GP	3	(14,610,150)	SG	13.63%	(1,990,730)	
General Depreciation Reserve	108GP	3	(13,999,573)	SO	12.67%	(1,773,132)	
General Depreciation Reserve	108GP	3	-	SG	13.63%	-	
General Depreciation Reserve	108GP	3	(21,107)	SG	13.63%	(2,876)	
General Depreciation Reserve	108GP	3	575,500	CN	7.20%	41,419	
General Depreciation Reserve	108GP	3	(22,686)	SE	14.55%	(3,300)	
Mining Depreciation Reserve	108MP	3	-	SE	14.55%	-	
Total Depreciation Reserve			<u>(1,618,014,347)</u>			<u>(218,335,343)</u>	6.2.2

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects the 13 month average methodology used for including electric plant in service items in rate base.



**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Depreciation / Amortization Reserve**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	3	(184)	CA	0.00%	-	
Intangible Amortization Reserve	111IP	3	(25,646,830)	CN	7.20%	(1,845,816)	
Intangible Amortization Reserve	111IP	3	(43,069)	ID	0.00%	-	
Intangible Amortization Reserve	111IP	3	25,738	SG	13.63%	3,507	
Intangible Amortization Reserve	111IP	3	(14,242)	OR	0.00%	-	
Intangible Amortization Reserve	111IP	3	7,587	SE	14.55%	1,104	
Intangible Amortization Reserve	111IP	3	(13,240,929)	SG	13.63%	(1,804,165)	
Intangible Amortization Reserve	111IP	3	(5,249,938)	SG-P	13.63%	(715,339)	
Intangible Amortization Reserve	111IP	3	(276,475)	SG-U	13.63%	(37,672)	
Intangible Amortization Reserve	111IP	3	(59,315,588)	SO	12.67%	(7,512,685)	
Intangible Amortization Reserve	111IP	3	-	SG	13.63%	-	
Intangible Amortization Reserve	111IP	3	(54,960)	UT	0.00%	-	
Intangible Amortization Reserve	111IP	3	(249)	WA	0.00%	-	
Intangible Amortization Reserve	111IP	3	(256,122)	WYP	100.00%	(256,122)	
Intangible Amortization Reserve	111IP	3	-	WYU	100.00%	-	
Intangible Amortization Reserve	111IP	3	-	SG	13.63%	-	
Hydro Amortization Reserve	111HP	3	-	SG	13.63%	-	
Hydro Amortization Reserve	111HP	3	(624,751)	SG-P	13.63%	(85,126)	
Hydro Amortization Reserve	111HP	3	-	SG-U	13.63%	-	
Other Amortization Reserve	111OP	3	-	SG	13.63%	-	
Other Amortization Reserve	111OP	3	-	OR	0.00%	-	
General Amortization Reserve	111GP	3	-	CA	0.00%	-	
General Amortization Reserve	111GP	3	-	CN	7.20%	-	
General Amortization Reserve	111GP	3	-	SG	13.63%	-	
General Amortization Reserve	111GP	3	(287,282)	OR	0.00%	-	
General Amortization Reserve	111GP	3	(216,584)	SO	12.67%	(27,432)	
General Amortization Reserve	111GP	3	-	UT	0.00%	-	
General Amortization Reserve	111GP	3	(192,479)	WA	0.00%	-	
General Amortization Reserve	111GP	3	(154,199)	WYP	100.00%	(154,199)	
General Amortization Reserve	111GP	3	-	WYU	100.00%	-	
			<u>(105,540,555)</u>			<u>(12,433,945)</u>	6.2.3

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects the 13 month average methodology used for including electric plant in service items in rate base.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2022 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	108SP	SG	(787,577,547)	(880,848,259)	(93,270,712)
Pre-merger Utah	108SP	SG	(748,383,636)	(818,677,118)	(70,293,482)
Post-merger	108SP	SG	(2,114,384,099)	(2,550,526,546)	(436,142,447)
Post-merger	108SP	SG	-	-	-
Post-merger	108SP	SG	-	(70,039)	(70,039)
Post-merger	108SP	SG	-	(14,745,032)	(14,745,032)
Total Steam Plant			<u>(3,650,345,283)</u>	<u>(4,264,866,995)</u>	<u>(614,521,712)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	108HP	SG-P	(172,971,779)	(181,368,748)	(8,396,969)
Pre-merger Utah	108HP	SG-U	(31,952,389)	(33,639,926)	(1,687,536)
Post-merger	108HP	SG-P	(156,255,113)	(184,572,007)	(28,316,895)
Post-merger	108HP	SG-U	(69,243,164)	(83,917,775)	(14,674,611)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(524,732,433)</u>	<u>(577,808,444)</u>	<u>(53,076,011)</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	108OP	SG	-	-	-
Post-merger	108OP	SG	(523,851,049)	(619,287,665)	(95,436,616)
Post-merger - Wind	108OP	SG-W	257,981,880	(28,915,840)	(286,897,719)
Post-merger	108OP	SG	(45,928,522)	(53,507,849)	(7,579,327)
Total Other Plant			<u>(311,797,691)</u>	<u>(701,711,353)</u>	<u>(389,913,663)</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	108TP	SG	(348,509,679)	(360,592,370)	(12,082,690)
Pre-merger Utah	108TP	SG	(420,270,668)	(433,242,588)	(12,971,921)
Post-merger	108TP	SG	(1,312,882,074)	(1,516,811,453)	(203,929,380)
Total Transmission Plant			<u>(2,081,662,420)</u>	<u>(2,310,646,411)</u>	<u>(228,983,991)</u>
<b>Distribution Plant:</b>					
California	108364	CA	(154,400,543)	(169,409,903)	(15,009,360)
Oregon	108364	OR	(1,117,384,151)	(1,169,484,764)	(52,100,613)
Washington	108364	WA	(284,166,372)	(307,342,254)	(23,175,882)
Eastern Wyoming	108364	WYP	(301,755,194)	(328,019,873)	(26,264,679)
Utah	108364	UT	(1,109,335,650)	(1,242,393,003)	(133,057,353)
Idaho	108364	ID	(159,159,749)	(174,432,255)	(15,272,505)
Western Wyoming	108364	WYU	(64,617,294)	(71,751,788)	(7,134,494)
Total Distribution Plant			<u>(3,190,818,953)</u>	<u>(3,462,833,839)</u>	<u>(272,014,886)</u>
<b>General Plant:</b>					
California	108GP	CA	(7,281,649)	(7,931,674)	(650,025)
Oregon	108GP	OR	(87,362,705)	(92,426,009)	(5,063,304)
Washington	108GP	WA	(25,617,076)	(27,174,021)	(1,556,945)
Eastern Wyoming	108GP	WYP	(30,671,013)	(35,643,417)	(4,972,404)
Utah	108GP	UT	(104,002,467)	(119,144,168)	(15,141,700)
Idaho	108GP	ID	(22,343,911)	(26,158,560)	(3,814,649)
Western Wyoming	108GP	WYU	(7,216,511)	(8,270,797)	(1,054,286)
Pre-merger Pacific	108GP	SG	(454,385)	(153,155)	301,230
Pre-merger Utah	108GP	SG	(1,938,070)	(1,412,054)	526,016
Post-merger	108GP	SG	(131,986,531)	(146,596,680)	(14,610,150)
General Office	108GP	SO	(121,943,863)	(135,943,436)	(13,999,573)
General Office	108GP	SG	-	-	-
General Office	108GP	SG	(141,651)	(162,758)	(21,107)
Customer Service	108GP	CN	(7,163,685)	(6,588,185)	575,500
Fuel Related	108GP	SE	(1,663,994)	(1,686,679)	(22,686)
Total General Plant			<u>(549,787,511)</u>	<u>(609,291,595)</u>	<u>(59,504,084)</u>
<b>Mining Plant:</b>					
Coal Mine	108MP	SE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Depreciation Reserve</b>			<u>(10,309,144,292)</u>	<u>(11,927,158,638)</u>	<u>(1,618,014,347)</u>

Ref 6.2

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2022 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
<b>AMORTIZATION RESERVE</b>					
<b>Intangible Plant:</b>					
California	111IP	CA	(7,968)	(8,151)	(184)
Customer Service	111IP	CN	(170,220,139)	(195,866,969)	(25,646,830)
Idaho	111IP	ID	(998,124)	(1,041,193)	(43,069)
Pre-merger Utah	111IP	SG	(409,529)	(383,791)	25,738
Oregon	111IP	OR	(140,249)	(154,491)	(14,242)
Fuel Related	111IP	SE	(3,719)	3,868	7,587
Post-merger	111IP	SG	(113,990,667)	(127,231,596)	(13,240,929)
Klamath	111IP	SG-P	(74,111,750)	(74,111,750)	-
Hydro Relicensing	111IP	SG-P	(43,130,129)	(48,380,066)	(5,249,938)
Hydro Relicensing	111IP	SG-U	(6,079,619)	(6,356,093)	(276,475)
General Office	111IP	SO	(336,336,575)	(395,652,163)	(59,315,588)
Pre-merger Pacific	111IP	SG	-	-	-
Utah	111IP	UT	31,952,633	31,897,674	(54,960)
Washington	111IP	WA	(13,840)	(14,089)	(249)
Eastern Wyoming	111IP	WYP	(486,786)	(742,908)	(256,122)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<u>(713,976,461)</u>	<u>(818,041,720)</u>	<u>(104,065,259)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	111HP	SG	-	-	-
Post-merger	111HP	SG-P	(3,451,167)	(4,075,918)	(624,751)
Post-merger	111HP	SG-U	-	-	-
Total Hydro Plant			<u>(3,451,167)</u>	<u>(4,075,918)</u>	<u>(624,751)</u>
<b>Other Production Plant:</b>					
Post-merger	111OP	SG	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>General Plant:</b>					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
Idaho	111GP	ID	(333,771)	(333,771)	-
Oregon	111GP	OR	(4,919,282)	(5,206,564)	(287,282)
General Office	111GP	SO	(1,283,149)	(1,499,733)	(216,584)
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,951,780)	(2,144,259)	(192,479)
Eastern Wyoming	111GP	WYP	(4,511,206)	(4,665,405)	(154,199)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(13,538,173)</u>	<u>(14,388,718)</u>	<u>(850,544)</u>
<b>Total Amortization Reserve</b>			<u>(730,965,801)</u>	<u>(836,506,356)</u>	<u>(105,540,555)</u>
					<b>Ref 6.2.1</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<u>(11,040,110,093)</u>	<u>(12,763,664,994)</u>	<u>(1,723,554,901)</u>
				<b>Ref. 6.2.13</b>	



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(7,968)	(8)	(7,975)	(8)	(7,983)	(8)	(7,991)	(8)	(7,998)	(8)	(8,006)	(8)	(8,014)
Customer Service	CN	(170,220,139)	(1,079,717)	(171,299,856)	(1,078,776)	(172,378,633)	(1,077,835)	(173,456,467)	(1,076,893)	(174,533,361)	(1,075,952)	(175,609,313)	(1,075,011)	(176,684,324)
Idaho	ID	(998,124)	(1,795)	(999,919)	(1,795)	(1,001,714)	(1,795)	(1,003,509)	(1,795)	(1,005,304)	(1,795)	(1,007,099)	(1,795)	(1,008,893)
Pre-merger Utah	SG	(409,529)	1,020	(408,509)	1,024	(407,485)	1,029	(406,456)	1,033	(405,423)	1,038	(404,386)	1,042	(403,344)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(140,249)	(594)	(140,844)	(594)	(141,438)	(594)	(142,032)	(594)	(142,626)	(594)	(143,220)	(594)	(143,814)
Fuel Related	SE	(3,719)	240	(3,479)	246	(3,233)	253	(2,980)	259	(2,721)	266	(2,455)	272	(2,183)
Post-merger	SG	(113,990,667)	(553,508)	(114,544,176)	(553,355)	(115,097,531)	(553,202)	(115,650,734)	(553,050)	(116,203,783)	(552,897)	(116,756,880)	(552,744)	(117,309,424)
Hydro Relicensing	SG-P	(43,130,129)	(218,866)	(43,348,995)	(218,856)	(43,567,851)	(218,846)	(43,786,697)	(218,836)	(44,005,533)	(218,826)	(44,224,359)	(218,816)	(44,443,175)
Hydro Relicensing	SG-U	(6,079,619)	(11,993)	(6,091,611)	(11,952)	(6,103,564)	(11,912)	(6,115,476)	(11,872)	(6,127,348)	(11,832)	(6,139,181)	(11,792)	(6,150,973)
General Office	SO	(336,336,575)	(2,152,433)	(338,489,008)	(2,222,650)	(340,711,658)	(2,268,377)	(342,980,035)	(2,289,409)	(345,269,444)	(2,291,094)	(347,560,538)	(2,310,732)	(349,871,270)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,952,633	(2,289)	31,950,344	(2,289)	31,948,055	(2,289)	31,945,766	(2,289)	31,943,477	(2,289)	31,941,188	(2,289)	31,938,898
Washington	WA	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,871)	(10)	(13,882)	(10)	(13,892)	(10)	(13,902)
Eastern Wyoming	WYP	(486,786)	(10,672)	(497,458)	(10,672)	(508,130)	(10,672)	(518,801)	(10,672)	(529,473)	(10,672)	(540,145)	(10,672)	(550,817)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant	-	(713,976,461)	(4,030,626)	(718,007,086)	(4,099,688)	(722,106,774)	(4,144,259)	(726,251,033)	(4,164,136)	(730,415,169)	(4,164,665)	(734,579,834)	(4,183,148)	(738,762,963)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
<b>Other Production Plant:</b>														
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Oregon	OR	(4,919,282)	(11,970)	(4,931,252)	(11,970)	(4,943,222)	(11,970)	(4,955,192)	(11,970)	(4,967,162)	(11,970)	(4,979,132)	(11,970)	(4,991,103)
General Office	SO	(1,283,149)	(9,024)	(1,292,173)	(9,024)	(1,301,197)	(9,024)	(1,310,222)	(9,024)	(1,319,246)	(9,024)	(1,328,270)	(9,024)	(1,337,295)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(1,951,780)	(8,020)	(1,959,800)	(8,020)	(1,967,820)	(8,020)	(1,975,840)	(8,020)	(1,983,860)	(8,020)	(1,991,880)	(8,020)	(1,999,900)
Eastern Wyoming	WYP	(4,511,206)	(6,425)	(4,517,631)	(6,425)	(4,524,056)	(6,425)	(4,530,481)	(6,425)	(4,536,906)	(6,425)	(4,543,331)	(6,425)	(4,549,756)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(13,538,173)	(35,439)	(13,573,613)	(35,439)	(13,609,052)	(35,439)	(13,644,491)	(35,439)	(13,679,931)	(35,439)	(13,715,370)	(35,439)	(13,750,809)
<b>Total Amortization Reserve</b>	-	<b>(730,965,801)</b>	<b>(4,092,096)</b>	<b>(735,057,897)</b>	<b>(4,161,158)</b>	<b>(739,219,055)</b>	<b>(4,205,730)</b>	<b>(743,424,785)</b>	<b>(4,225,807)</b>	<b>(747,650,392)</b>	<b>(4,226,136)</b>	<b>(751,876,528)</b>	<b>(4,244,619)</b>	<b>(756,121,147)</b>
<b>Total Depreciation &amp; Amortization Reserve</b>	-	<b>(11,040,110,093)</b>	<b>(69,144,243)</b>	<b>(11,109,254,336)</b>	<b>(69,319,239)</b>	<b>(11,178,573,575)</b>	<b>(69,501,161)</b>	<b>(11,248,074,736)</b>	<b>(69,676,688)</b>	<b>(11,317,751,424)</b>	<b>(69,891,002)</b>	<b>(11,387,442,426)</b>	<b>(70,279,012)</b>	<b>(11,457,721,438)</b>



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(8)	(8,021)	(8)	(8,029)	(8)	(8,037)	(8)	(8,044)	(8)	(8,052)	(8)	(8,059)	(8)
Customer Service	CN	(1,074,070)	(177,758,393)	(1,073,128)	(178,831,522)	(1,072,187)	(179,903,709)	(1,071,246)	(180,974,954)	(1,070,304)	(182,045,259)	(1,069,363)	(183,114,622)	(1,068,422)
Idaho	ID	(1,795)	(1,010,688)	(1,795)	(1,012,483)	(1,795)	(1,014,278)	(1,795)	(1,016,072)	(1,795)	(1,017,867)	(1,795)	(1,019,661)	(1,795)
Pre-merger Utah	SG	1,046	(402,297)	1,051	(401,246)	1,055	(400,191)	1,060	(399,131)	1,064	(398,066)	1,069	(396,998)	1,073
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(594)	(144,408)	(594)	(145,002)	(594)	(145,595)	(594)	(146,189)	(594)	(146,783)	(593)	(147,376)	(593)
Fuel Related	SE	279	(1,904)	285	(1,619)	292	(1,327)	298	(1,029)	305	(725)	311	(414)	317
Post-merger	SG	(552,591)	(117,862,014)	(552,438)	(118,414,452)	(552,285)	(118,966,738)	(552,132)	(119,518,870)	(551,979)	(120,070,849)	(551,826)	(120,622,675)	(551,674)
Hydro Relicensing	SG-P	(218,806)	(44,661,981)	(218,796)	(44,880,777)	(218,786)	(45,099,562)	(218,776)	(45,318,338)	(218,765)	(45,537,103)	(218,755)	(45,755,859)	(218,745)
Hydro Relicensing	SG-U	(11,752)	(6,162,725)	(11,712)	(6,174,437)	(11,672)	(6,186,109)	(11,632)	(6,197,740)	(11,592)	(6,209,332)	(11,552)	(6,220,883)	(11,511)
General Office	SO	(2,331,085)	(352,202,355)	(2,335,727)	(354,538,082)	(2,359,473)	(356,897,555)	(2,385,346)	(359,282,900)	(2,397,118)	(361,680,018)	(2,420,412)	(364,100,430)	(2,462,836)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	(2,289)	31,936,609	(2,290)	31,934,319	(2,290)	31,932,030	(2,290)	31,929,740	(2,290)	31,927,450	(2,290)	31,925,160	(2,290)
Washington	WA	(10)	(13,913)	(10)	(13,923)	(10)	(13,933)	(10)	(13,944)	(10)	(13,954)	(10)	(13,965)	(10)
Eastern Wyoming	WYP	(10,672)	(561,488)	(10,672)	(572,160)	(10,672)	(582,832)	(10,672)	(593,504)	(10,672)	(604,175)	(10,672)	(614,847)	(10,672)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(4,202,346)	(742,965,329)	(4,205,833)	(747,171,162)	(4,228,423)	(751,399,585)	(4,253,141)	(755,652,726)	(4,263,757)	(759,916,483)	(4,285,896)	(764,202,379)	(4,327,164)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(26,031)	(3,633,386)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(26,031)	(3,633,386)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
<b>Other Production Plant:</b>														
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(11,970)	(5,003,073)	(11,970)	(5,015,043)	(11,970)	(5,027,013)	(11,970)	(5,038,983)	(11,970)	(5,050,953)	(11,970)	(5,062,923)	(11,970)
General Office	SO	(9,024)	(1,346,319)	(9,024)	(1,355,343)	(9,024)	(1,364,368)	(9,024)	(1,373,392)	(9,024)	(1,382,416)	(9,024)	(1,391,441)	(9,024)
Utah	UT	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(2,007,920)	(8,020)	(2,015,940)	(8,020)	(2,023,959)	(8,020)	(2,031,979)	(8,020)	(2,039,999)	(8,020)	(2,048,019)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,556,181)	(6,425)	(4,562,606)	(6,425)	(4,569,030)	(6,425)	(4,575,455)	(6,425)	(4,581,880)	(6,425)	(4,588,305)	(6,425)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(35,439)	(13,786,249)	(35,439)	(13,821,688)	(35,439)	(13,857,127)	(35,439)	(13,892,567)	(35,439)	(13,928,006)	(35,439)	(13,963,446)	(35,439)
<b>Total Amortization Reserve</b>	-	<b>(4,263,817)</b>	<b>(760,384,963)</b>	<b>(4,267,303)</b>	<b>(764,652,267)</b>	<b>(4,289,894)</b>	<b>(768,942,161)</b>	<b>(4,314,611)</b>	<b>(773,256,772)</b>	<b>(4,325,228)</b>	<b>(777,582,000)</b>	<b>(4,347,367)</b>	<b>(781,929,367)</b>	<b>(4,388,635)</b>
<b>Total Depreciation &amp; Amortization Reserve</b>	-	<b>(70,551,093)</b>	<b>(11,528,272,531)</b>	<b>(70,598,882)</b>	<b>(11,598,871,412)</b>	<b>(70,722,997)</b>	<b>(11,669,594,410)</b>	<b>(70,877,879)</b>	<b>(11,740,472,289)</b>	<b>(71,077,884)</b>	<b>(11,811,550,173)</b>	<b>(71,378,311)</b>	<b>(11,882,928,484)</b>	<b>(71,623,467)</b>





Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(8,067)	(8)	(8,075)	(8)	(8,082)	(8)	(8,090)	(8)	(8,098)	(8)	(8,105)	(8)	(8,113)
Customer Service	CN	(184,183,044)	(1,067,481)	(185,250,524)	(1,066,539)	(186,317,064)	(1,065,598)	(187,382,661)	(1,064,657)	(188,447,318)	(1,063,715)	(189,511,033)	(1,062,774)	(190,573,807)
Idaho	ID	(1,021,456)	(1,794)	(1,023,250)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)
Pre-merger Utah	SG	(395,924)	1,078	(394,846)	1,082	(393,764)	1,087	(392,677)	1,091	(391,586)	1,096	(390,490)	1,100	(389,390)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(147,969)	(593)	(148,563)	(593)	(149,156)	(593)	(149,749)	(593)	(150,342)	(593)	(150,935)	(593)	(151,528)
Fuel Related	SE	(96)	324	228	330	558	337	895	343	1,238	350	1,588	356	1,944
Post-merger	SG	(121,174,349)	(551,521)	(121,725,870)	(551,368)	(122,277,237)	(551,215)	(122,828,452)	(551,062)	(123,379,514)	(550,909)	(123,930,423)	(550,756)	(124,481,179)
Hydro Relicensing	SG-P	(45,974,604)	(218,735)	(46,193,339)	(218,725)	(46,412,064)	(218,715)	(46,630,779)	(218,705)	(46,849,484)	(218,695)	(47,068,179)	(218,685)	(47,286,864)
Hydro Relicensing	SG-U	(6,232,395)	(11,471)	(6,243,866)	(11,431)	(6,255,297)	(11,391)	(6,266,689)	(11,351)	(6,278,040)	(11,311)	(6,289,351)	(11,271)	(6,300,621)
General Office	SO	(366,563,265)	(2,492,752)	(369,056,018)	(2,506,545)	(371,562,563)	(2,520,290)	(374,082,852)	(2,531,993)	(376,614,846)	(2,583,041)	(379,197,887)	(2,637,438)	(381,835,325)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,922,870	(2,290)	31,920,580	(2,290)	31,918,290	(2,290)	31,916,000	(2,290)	31,913,709	(2,290)	31,911,419	(2,291)	31,909,128
Washington	WA	(13,975)	(10)	(13,985)	(10)	(13,996)	(10)	(14,006)	(10)	(14,017)	(10)	(14,027)	(10)	(14,037)
Eastern Wyoming	WYP	(625,519)	(10,672)	(636,191)	(10,672)	(646,862)	(10,672)	(657,534)	(10,672)	(668,206)	(10,672)	(678,877)	(10,672)	(689,549)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant	-	(768,529,543)	(4,355,926)	(772,885,469)	(4,368,563)	(777,254,032)	(4,381,153)	(781,635,185)	(4,391,701)	(786,026,886)	(4,441,594)	(790,468,480)	(4,494,835)	(794,963,315)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)
<b>Other Production Plant:</b>														
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Oregon	OR	(5,074,893)	(11,970)	(5,086,863)	(11,970)	(5,098,833)	(11,970)	(5,110,803)	(11,970)	(5,122,774)	(11,970)	(5,134,744)	(11,970)	(5,146,714)
General Office	SO	(1,400,465)	(9,024)	(1,409,489)	(9,024)	(1,418,514)	(9,024)	(1,427,538)	(9,024)	(1,436,562)	(9,024)	(1,445,587)	(9,024)	(1,454,611)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(2,056,039)	(8,020)	(2,064,059)	(8,020)	(2,072,079)	(8,020)	(2,080,099)	(8,020)	(2,088,119)	(8,020)	(2,096,139)	(8,020)	(2,104,159)
Eastern Wyoming	WYP	(4,594,730)	(6,425)	(4,601,155)	(6,425)	(4,607,580)	(6,425)	(4,614,005)	(6,425)	(4,620,430)	(6,425)	(4,626,855)	(6,425)	(4,633,280)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(13,998,885)	(35,439)	(14,034,324)	(35,439)	(14,069,764)	(35,439)	(14,105,203)	(35,439)	(14,140,642)	(35,439)	(14,176,082)	(35,439)	(14,211,521)
<b>Total Amortization Reserve</b>	-	<b>(786,318,002)</b>	<b>(4,417,397)</b>	<b>(790,735,399)</b>	<b>(4,430,034)</b>	<b>(795,165,432)</b>	<b>(4,442,823)</b>	<b>(799,608,056)</b>	<b>(4,453,172)</b>	<b>(804,061,227)</b>	<b>(4,503,064)</b>	<b>(808,564,291)</b>	<b>(4,556,306)</b>	<b>(813,120,597)</b>
<b>Total Depreciation &amp; Amortization Reserve</b>	-	<b>(11,954,551,950)</b>	<b>(71,730,460)</b>	<b>(12,026,282,411)</b>	<b>(71,881,129)</b>	<b>(12,098,163,539)</b>	<b>(72,152,504)</b>	<b>(12,170,316,044)</b>	<b>(72,574,267)</b>	<b>(12,242,890,311)</b>	<b>(73,346,274)</b>	<b>(12,316,236,585)</b>	<b>(73,865,705)</b>	<b>(12,390,102,290)</b>



Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Jun 2022 - Dec 2024 Depreciation & Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(8)	(8,121)	(8)	(8,128)	(8)	(8,136)	(8)	(8,144)	(8)	(8,151)	(8)	(8,159)	(8)
Customer Service	CN	(1,061,833)	(191,635,640)	(1,060,891)	(192,696,532)	(1,059,950)	(193,756,482)	(1,059,009)	(194,815,491)	(1,058,068)	(195,873,558)	(1,057,126)	(196,930,684)	(1,056,185)
Idaho	ID	(1,794)	(1,034,016)	(1,794)	(1,035,811)	(1,794)	(1,037,605)	(1,794)	(1,039,399)	(1,794)	(1,041,193)	(1,794)	(1,042,987)	(1,794)
Pre-merger Utah	SG	1,105	(388,286)	1,109	(387,176)	1,114	(386,063)	1,118	(384,945)	1,123	(383,822)	1,127	(382,695)	1,132
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(593)	(152,121)	(593)	(152,714)	(593)	(153,307)	(593)	(153,899)	(593)	(154,492)	(592)	(155,084)	(592)
Fuel Related	SE	363	2,307	369	2,676	376	3,052	382	3,434	389	3,823	395	4,218	402
Post-merger	SG	(550,603)	(125,031,782)	(550,450)	(125,582,233)	(550,297)	(126,132,530)	(550,145)	(126,682,675)	(549,992)	(127,232,667)	(549,839)	(127,782,505)	(549,686)
Hydro Relicensing	SG-P	(218,675)	(47,505,539)	(218,665)	(47,724,203)	(218,655)	(47,942,858)	(218,644)	(48,161,503)	(218,634)	(48,380,137)	(218,624)	(48,598,761)	(218,614)
Hydro Relicensing	SG-U	(11,231)	(6,311,852)	(11,191)	(6,323,043)	(11,151)	(6,334,193)	(11,110)	(6,345,304)	(11,070)	(6,356,374)	(11,030)	(6,367,404)	(10,990)
General Office	SO	(2,653,359)	(384,488,685)	(2,691,495)	(387,180,180)	(2,730,486)	(389,910,666)	(2,740,070)	(392,650,736)	(2,789,312)	(395,440,048)	(2,839,317)	(398,279,365)	(2,852,640)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	(2,291)	31,906,838	(2,291)	31,904,547	(2,291)	31,902,256	(2,291)	31,899,965	(2,291)	31,897,674	(2,291)	31,895,383	(2,291)
Washington	WA	(10)	(14,048)	(10)	(14,058)	(10)	(14,069)	(10)	(14,079)	(10)	(14,089)	(10)	(14,100)	(10)
Eastern Wyoming	WYP	(10,672)	(700,221)	(10,672)	(710,893)	(10,672)	(721,564)	(10,672)	(732,236)	(10,672)	(742,908)	(10,672)	(753,580)	(10,672)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(4,509,601)	(799,472,916)	(4,546,581)	(804,019,497)	(4,584,417)	(808,603,914)	(4,592,846)	(813,196,760)	(4,640,932)	(817,837,693)	(4,689,782)	(822,527,474)	(4,701,950)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(26,031)	(3,971,793)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(26,031)	(3,971,793)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
<b>Other Production Plant:</b>														
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(11,970)	(5,158,684)	(11,970)	(5,170,654)	(11,970)	(5,182,624)	(11,970)	(5,194,594)	(11,970)	(5,206,564)	(11,970)	(5,218,534)	(11,970)
General Office	SO	(9,024)	(1,463,635)	(9,024)	(1,472,660)	(9,024)	(1,481,684)	(9,024)	(1,490,708)	(9,024)	(1,499,733)	(9,024)	(1,508,757)	(9,024)
Utah	UT	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(2,112,179)	(8,020)	(2,120,199)	(8,020)	(2,128,219)	(8,020)	(2,136,239)	(8,020)	(2,144,259)	(8,020)	(2,152,279)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,639,705)	(6,425)	(4,646,130)	(6,425)	(4,652,555)	(6,425)	(4,658,980)	(6,425)	(4,665,405)	(6,425)	(4,671,830)	(6,425)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(35,439)	(14,246,960)	(35,439)	(14,282,400)	(35,439)	(14,317,839)	(35,439)	(14,353,278)	(35,439)	(14,388,718)	(35,439)	(14,424,157)	(35,439)
<b>Total Amortization Reserve</b>	-	<b>(4,571,072)</b>	<b>(817,691,669)</b>	<b>(4,608,052)</b>	<b>(822,299,721)</b>	<b>(4,645,886)</b>	<b>(826,945,808)</b>	<b>(4,654,317)</b>	<b>(831,599,925)</b>	<b>(4,702,403)</b>	<b>(836,302,328)</b>	<b>(4,751,252)</b>	<b>(841,053,580)</b>	<b>(4,763,420)</b>
<b>Total Depreciation &amp; Amortization Reserve</b>	-	<b>(73,906,835)</b>	<b>(12,464,009,125)</b>	<b>(74,005,989)</b>	<b>(12,538,015,113)</b>	<b>(74,262,656)</b>	<b>(12,612,277,770)</b>	<b>(74,592,414)</b>	<b>(12,686,870,184)</b>	<b>(75,002,843)</b>	<b>(12,761,873,028)</b>	<b>(75,311,186)</b>	<b>(12,837,184,214)</b>	<b>(75,454,637)</b>



Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Jun 2022 - Dec 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Adjusted Reserve Balance Sep 2024	Adjustments	Adjusted Reserve Balance Oct 2024	Adjustments	Adjusted Reserve Balance Nov 2024	Adjustments	Adjusted Reserve Balance Dec 2024	13 Mon Average Dec 2024 Reserve
<b>AMORTIZATION RESERVE</b>											
<b>Intangible Plant:</b>											
California	CA	(8,167)	(8)	(8,174)	(8)	(8,182)	(8)	(8,190)	(8)	(8,197)	(8,151)
Customer Service	CN	(197,986,869)	(1,055,244)	(199,042,113)	(1,054,302)	(200,096,415)	(1,053,361)	(201,149,777)	(1,052,420)	(202,202,196)	(195,866,969)
Idaho	ID	(1,044,781)	(1,794)	(1,046,575)	(1,794)	(1,048,369)	(1,794)	(1,050,163)	(1,794)	(1,051,957)	(1,041,193)
Pre-merger Utah	SG	(381,563)	1,136	(380,427)	1,140	(379,287)	1,145	(378,142)	1,149	(376,993)	(383,791)
Montana	MT	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(155,677)	(592)	(156,269)	(592)	(156,861)	(592)	(157,454)	(592)	(158,046)	(154,491)
Fuel Related	SE	4,620	408	5,028	415	5,442	421	5,863	427	6,291	3,868
Post-merger	SG	(128,332,191)	(549,533)	(128,881,724)	(549,380)	(129,431,104)	(549,227)	(129,980,331)	(549,074)	(130,529,406)	(127,231,596)
Hydro Relicensing	SG-P	(48,817,375)	(218,604)	(49,035,980)	(218,594)	(49,254,574)	(218,584)	(49,473,158)	(218,574)	(49,691,732)	(48,380,066)
Hydro Relicensing	SG-U	(6,378,395)	(10,950)	(6,389,345)	(10,910)	(6,400,255)	(10,870)	(6,411,125)	(10,830)	(6,421,954)	(6,356,093)
General Office	SO	(401,132,006)	(2,870,182)	(404,002,187)	(2,880,206)	(406,882,394)	(2,890,813)	(409,773,207)	(2,932,230)	(412,705,437)	(395,652,163)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,893,092	(2,291)	31,890,801	(2,291)	31,888,509	(2,291)	31,886,218	(2,292)	31,883,926	31,897,674
Washington	WA	(14,110)	(10)	(14,120)	(10)	(14,131)	(10)	(14,141)	(10)	(14,152)	(14,089)
Eastern Wyoming	WYP	(764,251)	(10,672)	(774,923)	(10,672)	(785,595)	(10,672)	(796,266)	(10,672)	(806,938)	(742,908)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	(74,111,750)
Total Intangible Plant	-	(827,229,424)	(4,718,336)	(831,947,760)	(4,727,205)	(836,674,966)	(4,736,656)	(841,411,622)	(4,776,919)	(846,188,541)	(818,041,720)
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(4,075,918)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(4,075,918)
<b>Other Production Plant:</b>											
Post-merger	SG	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>											
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	(333,771)
Oregon	OR	(5,230,504)	(11,970)	(5,242,474)	(11,970)	(5,254,445)	(11,970)	(5,266,415)	(11,970)	(5,278,385)	(5,206,564)
General Office	SO	(1,517,781)	(9,024)	(1,526,806)	(9,024)	(1,535,830)	(9,024)	(1,544,854)	(9,024)	(1,553,879)	(1,499,733)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	(33,127)
Washington	WA	(2,160,299)	(8,020)	(2,168,319)	(8,020)	(2,176,339)	(8,020)	(2,184,359)	(8,020)	(2,192,379)	(2,144,259)
Eastern Wyoming	WYP	(4,678,255)	(6,425)	(4,684,680)	(6,425)	(4,691,105)	(6,425)	(4,697,530)	(6,425)	(4,703,955)	(4,665,405)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(14,459,596)	(35,439)	(14,495,036)	(35,439)	(14,530,475)	(35,439)	(14,565,914)	(35,439)	(14,601,354)	(14,388,718)
<b>Total Amortization Reserve</b>	-	<b>(845,817,001)</b>	<b>(4,779,807)</b>	<b>(850,596,808)</b>	<b>(4,788,676)</b>	<b>(855,385,484)</b>	<b>(4,798,127)</b>	<b>(860,183,611)</b>	<b>(4,838,389)</b>	<b>(865,022,000)</b>	<b>(836,506,356)</b>
<b>Total Depreciation &amp; Amortization Reserve</b>	-	<b>(12,912,638,850)</b>	<b>(75,623,511)</b>	<b>(12,988,262,362)</b>	<b>(75,741,082)</b>	<b>(13,064,003,443)</b>	<b>(75,887,285)</b>	<b>(13,139,890,728)</b>	<b>(76,390,502)</b>	<b>(13,216,281,230)</b>	<b>(12,763,664,994)</b>

Ref. 6.2.3

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

West Side	Spend	Accruals	Balance
July-21	2,293	60,700	(6,903,794)
August-21	1,587	60,700	(6,841,508)
September-21	1,433	60,700	(6,779,375)
October-21	58	60,700	(6,718,617)
November-21	(14,105)	60,700	(6,672,022)
December-21	-	60,700	(6,611,323)
January-22	22,574	60,700	(6,528,049)
February-22	4,207	60,700	(6,463,142)
March-22	10,580	60,700	(6,391,862)
April-22	(7,230)	60,700	(6,338,393)
May-22	4,686	60,700	(6,273,007)
June-22	751	60,700	(6,211,556)

East Side	Spend	Accruals	Balance
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)

Total Resources	Spend	Accruals	Balance
July-21	2,293	37,344	(7,216,628)
August-21	1,587	37,344	(7,177,698)
September-21	1,433	37,344	(7,138,921)
October-21	58	37,344	(7,101,519)
November-21	(14,105)	37,344	(7,078,280)
December-21	-	37,344	(7,040,936)
January-22	22,574	37,344	(6,981,018)
February-22	4,207	37,344	(6,939,468)
March-22	10,580	37,344	(6,891,544)
April-22	(7,230)	37,344	(6,861,431)
May-22	4,686	37,344	(6,819,401)
June-22	751	37,344	(6,781,306)

West Side	Spend	Accruals	Balance
December-23	-	-	(4,899,819)
January-24	-	60,700	(4,839,119)
February-24	-	60,700	(4,778,419)
March-24	-	60,700	(4,717,719)
April-24	-	60,700	(4,657,020)
May-24	-	60,700	(4,596,320)
June-24	-	60,700	(4,535,620)
July-24	-	60,700	(4,474,921)
August-24	-	60,700	(4,414,221)
September-24	-	60,700	(4,353,521)
October-24	-	60,700	(4,292,822)
November-24	-	60,700	(4,232,122)
December-24	-	60,700	(4,171,422)

East Side	Spend	Accruals	Balance
December-23	-	-	(990,157)
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
December-23	-	-	(5,889,975)
January-24	-	37,344	(5,852,632)
February-24	-	37,344	(5,815,288)
March-24	-	37,344	(5,777,944)
April-24	-	37,344	(5,740,601)
May-24	-	37,344	(5,703,257)
June-24	-	37,344	(5,665,913)
July-24	-	37,344	(5,628,569)
August-24	-	37,344	(5,591,226)
September-24	-	37,344	(5,553,882)
October-24	-	37,344	(5,516,538)
November-24	-	37,344	(5,479,194)
December-24	-	37,344	(5,441,851)

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Depreciation Allocation Correction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Add Situs allocated deferral	407	1	<u>442,191</u> <u>442,191</u>	WYP	100.00%	442,191	6.3.1

**Description of Adjustment:**

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

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Depreciation Allocation Correction**

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

<u>Calendar</u>	<u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Actual Allocation</u>	<u>Correct Allocation</u>
	2021	7	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	7	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2021	8	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	8	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2021	9	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	9	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2021	10	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	10	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2021	11	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	11	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2021	12	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2021	12	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	1	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	1	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	2	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	2	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	3	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	3	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	4	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	4	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	5	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	5	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	2022	6	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	2022	6	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
	Total			<u>570,234</u>					



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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Annual Incremental Decomm. Costs	407	3	5,668,840	WYP	100.000%	5,668,840	6.4.1
<b>Adjustment to Rate Base</b>							
Remove Accum. Reg Liab. - Incr. Decomm.	108SP	3	5,668,840	WYP	100.000%	5,668,840	
Accum. Reg Liab. - Incr. Decomm.	254	3	(17,006,520)	WYP	100.000%	(17,006,520)	6.4.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	3	-	WYP	100.000%	-	
Deferred Income Tax Expense	41110	3	-	WYP	100.000%	-	
Accumulated Def Inc Tax Balance	282	3	2,787,554	WYP	100.000%	2,787,554	

**Description of Adjustment:**

Pursuant to the 2020 Protocol, the Company hired a third-party engineering firm to complete a baseline decommissioning study for certain generation units. The Company proposed to recovery of these incremental decommissioning costs, spread evenly over the remaining life of the last retired unit, and those included in the 2018 Depreciation Study (Docket No. 20000-539-EA-18) in the Company's 2020 general rate case. This treatment was approved in-rates in Docket No. 20000-609-EA-22.

This adjustment adds the incremental decommissioning cost expense and walks forward the regulatory liability balance from a June 2022 Base Period to the December 2024 Test Period.

Note: The SG factor used to determine the Wyoming share of incremental decommissioning costs are held at the 2020 general rate case level. These collection of these costs are deferred to a regulatory liability and will be debited by actual decommissioning costs once known.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Other Decommissioning Cost  
 2018 Depreciation Study - REDACTED

Note: Please see Confidential RMP Exhibit 11.3 for redacted information.

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount	WY Allocated Annual Amount
Hunter	2042	22.00			
Huntington	2036	16.00			
Dave Johnston	2027	7.00			
Jim Bridger	2037	17.00			
Naughton	2029	9.00			
Wyodak	2039	19.00			
Hayden	2030	10.00			
Colstrip	2027	7.00			
			<b>Total</b>	<b>38,760,452</b>	<b>5,668,840</b>

Ref 6.4

SG Factor Docket No. 20000-578-ER-20

14.625%

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	472,403	472,403	(116,148)	(14,172,100)	3,484,440
Jan-24	472,403	472,403	(116,148)	(14,644,503)	3,600,588
Feb-24	472,403	472,403	(116,148)	(15,116,907)	3,716,736
Mar-24	472,403	472,403	(116,148)	(15,589,310)	3,832,884
Apr-24	472,403	472,403	(116,148)	(16,061,713)	3,949,032
May-24	472,403	472,403	(116,148)	(16,534,117)	4,065,180
Jun-24	472,403	472,403	(116,148)	(17,006,520)	4,181,328
Jul-24	472,403	472,403	(116,148)	(17,478,923)	4,297,476
Aug-24	472,403	472,403	(116,148)	(17,951,327)	4,413,624
Sep-24	472,403	472,403	(116,148)	(18,423,730)	4,529,772
Oct-24	472,403	472,403	(116,148)	(18,896,133)	4,645,920
Nov-24	472,403	472,403	(116,148)	(19,368,537)	4,762,068
Dec-24	472,403	472,403	(116,148)	(19,840,940)	4,878,216
<b>Annual Total</b>	<b>5,668,840</b>	<b>5,668,840</b>	<b>(1,393,776)</b>		

<b>13 Mo. Avg.</b>	<b>(17,006,520)</b>	<b>4,181,328</b>
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Ref 6.4

# 7. TAX

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2022 accrued tax data provided the basis for known and measurable adjustments to the December 2024 Test Period. The following adjustments are included:

- 7.1 Interest True-Up (Impacts are included on each individual adjustment)
- 7.2 Property Tax Expense
- 7.3 EDIT Balance
- 7.4 Wyoming Wind Generation Tax
- 7.5 Pro Forma Tax Data
- 7.6 Power Tax Adjustment

The tax impacts of the following adjustments are included within the adjustment itself:

- Insurance Expense, page 4.4
- Other Decommissioning Cost, page 6.4
- Trapper Mine Rate Base, page 8.2
- Bridger Mine Rate Base, page 8.3
- Pro Forma Plant Additions, page 8.5
- Regulatory Asset Amortization, page 8.8
- Coal Stripping EITF 04-6, page 8.9
- Klamath Hydroelectric Settlement Agreement, page 8.10
- Carbon Plant, page 8.11
- Prepaid Pension, page 8.12
- Deer Creek Mine Closure, page 8.13
- 2018 Depreciation Deferral Amortization, page 8.16
- Cholla Unit 4 Retirement, page 8.17
- Remove Labor Day Wild Fire Restoration, page 8.18

The tax impacts of the following adjustments are included in 7.5 PowerTax ADIT Balance:

- Pro Forma Plant Additions and Retirements, page 8.5
- New Wind Generation Capital Additions\_CONF, page 8.19
- Gateway Transmission Capital Additions, page 8.20

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Adjustment Summary  
RMP Exhibit 11.2 - Tab 7 - Tax

	7.2	7.3	7.4	7.5	7.5.1	7.5.2	7.6
Adjustments Total - Tab 7	Property Tax Expense	EDIT Balance	Wyoming Wind Generation Tax	Pro Forma Tax Data	Pro Forma Tax Data - Con't (1)	Pro Forma Tax Data - Con't (2)	Power Tax Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	-	-	-	-	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	1,905,630	1,508,538	397,092	-	-	-	-
25 Income Taxes - Federal	(10,701,510)	(302,423)	(79,607)	(10,021,047)	-	4,166	1,939,072
26 Income Taxes - State	(95,648)	(68,491)	(67,587)	58,458	-	944	439,146
27 Income Taxes - Def Net	10,443,422	-	10,547,758	-	(104,336)	-	(6,517,844)
28 Investment Tax Credit Adj.	27,896	-	-	-	27,896	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	1,579,790	1,137,624	10,181,738	299,456	(9,962,589)	5,110	(4,139,625)
32							
33 Operating Rev For Return:	(1,579,790)	(1,137,624)	(10,181,738)	299,456	9,962,589	76,440	4,139,625
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	(21,659)	2,771	(892)	729	(24,268)	12	5,793
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(21,659)	2,771	(892)	729	(24,268)	12	5,793
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	(20,853,458)	-	(20,853,458)	-	-	(897,468)	(21,105,022)
54 Unamortized ITC	-	-	-	-	-	3,187	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	84,913,360	-	84,913,360	-	-	-	-
58							
59 Total Rate Base Deductions	64,059,902	-	64,059,902	-	-	(894,280)	(21,105,022)
60							
61 Total Rate Base:	64,038,243	2,771	64,059,010	729	(24,268)	(894,268)	(21,099,229)
62							
63 Return on Rate Base		-0.058%	-0.614%	-0.015%	0.496%	0.004%	0.242%
64							
65 Return on Equity		-0.114%	-1.197%	-0.029%	0.966%	0.007%	0.473%
66							
67 APPROXIMATE PRICE CHANGE	859,846	1,521,660	20,131,768	400,546	(13,325,738)	(102,226)	(7,682,042)

**Rocky Mountain Power  
 Wyoming 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>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Interest	427	3	2,204,388	WYP	100.00%	2,204,388	Below

	<u>Total Company</u>	<u>Wyoming</u>	
<b>Adjustment Detail:</b>			
Interest June 2022 - Unadjusted	405,943,652	50,729,375	2.16
Interest December 2024 - Normalized	439,721,562	52,933,762	Below
Adjustment:	<u>33,777,910</u>	<u>2,204,388</u>	

Rate Base	18,921,349,317	2,277,755,501	2.1
Other & Non-Regulated	-	-	
Adjusted Rate Base	<u>18,921,349,317</u>	<u>2,277,755,501</u>	2.1
Weighted Cost of Debt	<u>2.324%</u>	<u>2.324%</u>	2.0
Normalized Interest	439,721,562	52,933,762	2.16

**Description of Adjustment:**

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

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

PAGE 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	11,910,495	GPS	12.67%	1,508,538	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. Further details supporting this adjustments are included in RMP Exhibit 11.4.

**Wyoming General Rate Case - December 2024**  
**Estimated Property Tax Expense December 2024**  
**Property Tax Adjustment Summary**

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Total</b>	<b>Ref</b>
408.15	579000	1000	168,331,505	
<b>Total Accrued Property Tax - 12 Months End. June 2022</b>			<u>168,331,505</u>	
Full Year 2024 Estimate			180,242,000	
Less: Expense through 6/30/2022			<u>(168,331,505)</u>	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>11,910,495</u></u>	<b>Ref. 7.2</b>



**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 EDIT Balance**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Reg. Liabilities	254	1	33,033,914	WYP	100.00%	33,033,914	
Other Reg. Liabilities	254	1	<u>31,424,802</u>	WYU	100.00%	<u>31,424,802</u>	
			<u>64,458,715</u>			<u>64,458,715</u>	7.3.1
Other Reg. Liabilities - Protected EDIT	254	3	20,454,644	WYP	100.00%	20,454,644	7.3.1
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal	190	1	(8,121,916)	WYP	100.00%	(8,121,916)	
Accum Def Inc Tax Bal	190	1	<u>(7,726,290)</u>	WYU	100.00%	<u>(7,726,290)</u>	
			<u>(15,848,206)</u>			<u>(15,848,206)</u>	7.3.1
Accum Def Inc Tax Bal - Protected EDIT	190	3	(5,029,100)	WYP	100.00%	(5,029,100)	7.3.1
Accum Def Inc Tax Bal - Protected EDIT - PMI	282	3	163,945	SE	14.55%	23,848	7.3.1
EDIT Amortization	41110	3	10,547,758	WYP	100.00%	10,547,758	7.3.1

**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 and related EDIT amortization for the period ending December 31, 2024.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
EDIT Balance

PAGE 7.3.1

Description	Account	June 2022 - Year End	December 2024 - 13MA	Adjustment	Ref
EDIT Reg Liabilities	254WYP	(33,033,914)	-	33,033,914	
EDIT Reg Liabilities	254WYU	(31,424,802)	-	31,424,802	
	<b>Total</b>	<b>(64,458,715)</b>	<b>-</b>	<b>64,458,715</b>	Page 7.3
Protected EDIT Reg Liabilities	254WYP	(204,869,436)	(184,414,792)	20,454,644	Page 7.3
<b>Grand Total - Reg Liabilities</b>		<b>(269,328,152)</b>	<b>(184,414,792)</b>	<b>84,913,360</b>	
DTA - EDIT Balances	190WYP	8,121,916	-	(8,121,916)	
DTA - EDIT Balances	190WYU	7,726,290	-	(7,726,290)	
	<b>Total</b>	<b>15,848,206</b>	<b>-</b>	<b>(15,848,206)</b>	Page 7.3
DTA - Protected EDIT Balances	190WYP	50,370,429	45,341,329	(5,029,100)	Page 7.3
DTL - Protected EDIT Balances - PMI	282SE	(1,663,204)	(1,499,259)	163,945	Page 7.3
<b>Grand Total - DTA</b>		<b>66,218,635</b>	<b>45,341,329</b>	<b>(20,877,306)</b>	

Wyoming				
EDIT Amortization	June 2022	December 2024	Adjustment	
Non-Protected PP&E EDIT - WY	(8,395,790)	-	8,395,790	
Non-Property EDIT - WY	(411,626)	-	411,626	
Deferral of Protected EDIT - WY	(3,070,671)	-	3,070,671	
Total EDIT Amortization - Schedule 197/ECAM	(11,878,087)	-	11,878,087	
Protected EDIT - RSGM - WY	(5,938,093)	(7,378,513)	(1,440,420)	
Protected EDIT - PMI - WY	(138,245)	(28,155)	110,090	
Total Protected EDIT Amortization	(6,076,338)	(7,406,667)	(1,330,329)	
<b>Grand Total EDIT Amortization</b>	<b>(17,954,425)</b>	<b>(7,406,667)</b>	<b>10,547,758</b>	Page 7.3

NOTE: The EDIT amortization related to credits to customers via Sch 197 or ECAM givebacks are removed as these are not included in base rates. Portions of the non-protected PP&E, non-protected non-property, and deferred protected EDIT were amortized via Schedule 197 pursuant to Dockets 20000-560-EA-19. Pursuant to Docket No. 20000-578-ER-20, the remaining EDIT balances as of June 30, 2021 will be amortized over 3 years beginning July 1, 2021. Lastly, the RSGM amortization related to PacifiCorp and ARAM Amortization related to PMI fixed assets is being adjusted to reflect the amortization for the year ending December 31, 2024, along with a corresponding adjustment to rate base.

**Rocky Mountain Power  
 Wyoming 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>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	2,914,293	SG	13.63%	397,092	7.4.1

**Description of Adjustment:**

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that became 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. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. 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  
 Wyoming General Rate Case - December 2024  
 Wyoming Wind Generation Tax**

Wind Plant	2024 NPC MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Foote Creek, Wyoming (a)	154,925	12/1/2023	154,925
Glenrock I Wind Plant	318,204	1/1/2012	318,204
Seven Mile Hill Wind Plant	390,541	1/1/2012	390,541
Seven Mile Hill II Wind Plant	81,404	1/1/2012	81,404
Glenrock III Wind Plant	120,288	1/1/2012	120,288
High Plains Wind Plant	334,798	9/1/2012	334,798
McFadden Ridge	99,904	9/1/2012	99,904
Rolling Hills	288,656	1/17/2012	288,656
Dunlap I Wind	429,634	10/1/2013	429,634
Cedar Springs Wind II, Wyoming (a)	674,151	12/1/2023	674,151
Ekola Flats Wind, Wyoming (a)	776,441	12/1/2023	776,441
TB Flats Wind, Wyoming (a)	767,933	12/1/2023	767,933
TB Flats Wind II, Wyoming (a)	809,065	12/1/2023	809,065
Foote Creek II Wind	-	1/1/2027	-
Foote Creek III Wind	-	1/1/2027	-
Foote Creek IV Wind	-	1/1/2027	-
Rock Creek I Wind	-	1/1/2027	-
Rock Creek II Wind	-	1/1/2027	-
Rock River I Wind	-	10/31/2027	-
Total WY Wind MWH	<u>5,245,945</u>		<u>5,245,944</u>

Booked through June 2022 2,331,651

Adjustment to normalize to CY December 2024 2,914,293

Ref 7.4

(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  
 Wyoming General Rate Case - December 2024  
 Pro Forma Tax Data**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Adjustment Permanent	SCHMAP	3	(88,729)	SE	14.55%	(12,907)	
	SCHMAP	3	263,452	SO	12.67%	33,368	
	SCHMDP	3	(5,795,847)	SE	14.55%	(843,092)	
	SCHMDP	3	21,909	SNP	12.50%	2,738	
Schedule M Adjustment Temporary	SCHMAT	3	(941,978)	BADDEBT	8.28%	(77,965)	
	SCHMAT	3	(321,576)	CA	0.00%	-	
	SCHMAT	3	2,297,299	GPS	12.67%	290,967	
	SCHMAT	3	(62,444)	IDU	0.00%	-	
	SCHMAT	3	4,410,773	OR	0.00%	-	
	SCHMAT	3	40,310,057	OTHER	0.00%	-	
	SCHMAT	3	(17,164,875)	SE	14.55%	(2,496,885)	
	SCHMAT	3	(365,654)	SG	13.63%	(49,823)	
	SCHMAT	3	(503,781)	SNP	12.50%	(62,956)	
	SCHMAT	3	14,876,178	SO	12.67%	1,884,160	
	SCHMAT	3	122,629	TROJD	13.79%	16,911	
	SCHMAT	3	-	UT	0.00%	-	
	SCHMAT	3	33,630,806	WA	0.00%	-	
	SCHMAT	3	574,653	WYP	100.00%	574,653	
	SCHMDT	3	-	CA	0.00%	-	
	SCHMDT	3	(9,382,086)	IDU	0.00%	-	
	SCHMDT	3	(338,893)	OR	0.00%	-	
	SCHMDT	3	(68,354,433)	OTHER	0.00%	-	
	SCHMDT	3	3,580,678	SE	14.55%	520,863	
	SCHMDT	3	(360,323)	SG	13.63%	(49,096)	
	SCHMDT	3	(535,855)	SNPD	8.94%	(47,919)	
	SCHMDT	3	(6,087,619)	SO	12.67%	(771,035)	
	SCHMDT	3	(1,930,524)	UT	0.00%	-	
	SCHMDT	3	(684,535)	WA	0.00%	-	
	SCHMDT	3	-	WYP	100.00%	-	
Current Federal Tax Credits	40910	3	89,911	SE	14.55%	13,079	
	40910	3	(75,524,179)	SG	13.63%	(10,290,673)	
	40910	3	(12,463)	SO	12.67%	(1,579)	
State Income Tax	40911	3	-	OTHER	0.00%	-	

**Description of Adjustment:**

This adjustment normalizes the Base Period Schedule M to an estimated pro forma level of expense for the CY December 2024 Test Period. This adjustment also updates the renewable energy production tax credit to a pro forma level for December 2024.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pro Forma Tax Data**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Deferred Tax Expense Debit	41010	3	-	CA	0.00%	-	
	41010	3	(2,306,735)	IDU	0.00%	-	
	41010	3	(83,323)	OR	0.00%	-	
	41010	3	(16,806,033)	OTHER	0.00%	-	
	41010	3	880,367	SE	14.55%	128,062	
	41010	3	(88,593)	SG	13.63%	(12,071)	
	41010	3	(131,749)	SNPD	8.94%	(11,782)	
	41010	3	(1,496,739)	SO	12.67%	(189,571)	
	41010	3	(474,650)	UT	0.00%	-	
	41010	3	(168,303)	WA	0.00%	-	
	41010	3	-	WYP	100.00%	-	
Deferred Tax Expense Credit	41110	3	231,600	BADDEBT	8.28%	19,169	
	41110	3	79,065	CA	0.00%	-	
	41110	3	15,353	IDU	0.00%	-	
	41110	3	-	FERC	0.00%	-	
	41110	3	(564,828)	GPS	12.67%	(71,539)	
	41110	3	(1,084,459)	OR	0.00%	-	
	41110	3	(7,151,051)	OTHER	0.00%	-	
	41110	3	4,220,259	SE	14.55%	613,899	
	41110	3	93,315	SG	13.63%	12,715	
	41110	3	123,863	SNP	12.50%	15,479	
	41110	3	(3,657,546)	SO	12.67%	(463,251)	
	41110	3	(30,150)	TROJD	13.79%	(4,158)	
	41110	3	-	UT	0.00%	-	
	41110	3	(8,268,672)	WA	0.00%	-	
	41110	3	(141,288)	WYP	100.00%	(141,288)	
	41110	3	-	WYU	100.00%	-	
ITC Amortization	41140	3	754,308	DGU	3.70%	27,896	

**Description of Adjustment:**

This adjustment normalizes the Base Period Deferred Income Tax Expense to a pro forma level of expense for the CY December 2024 Test Period.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pro Forma Tax Data**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WYOMING ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
ADIT Balance 190	190	3	157,064	BADDEBT	8.28%	13,000	
	190	3	100,995	CA	0.00%	-	
	190	3	(78,260)	IDU	0.00%	-	
	190	3	1,467,328	OR	0.00%	-	
	190	3	(18,841,915)	OTHER	0.00%	-	
	190	3	20,589	SE	14.55%	2,995	
	190	3	33,020	SG	13.63%	4,499	
	190	3	(13,073,270)	SO	12.67%	(1,655,810)	
	190	3	(4,744)	TROJD	13.79%	(654)	
	190	3	(602,840)	UT	0.00%	-	
	190	3	(1,921,759)	WA	0.00%	-	
	190	3	256	WYP	100.00%	256	
	190	3	1,447,041	SNPD	8.94%	129,402	
ADIT Balance 282	282	3	(8,653,442)	OTHER	0.00%	-	
	282	3	(61,145)	SE	14.55%	(8,894)	
	282	3	(6,402)	SO	12.67%	(811)	
	282	3	-	SNP	12.50%	-	
	282	3	349,408	UT	0.00%	-	
	282	3	-	WYP	100.00%	-	
	282	3	56,856	IDU	0.00%	-	
ADIT Balance 283	283	3	840,227	CA	0.00%	-	
	283	3	(63,689)	GPS	12.67%	(8,067)	
	283	3	1,626,382	IDU	0.00%	-	
	283	3	(3,874,193)	OR	0.00%	-	
	283	3	(23,790,065)	OTHER	0.00%	-	
	283	3	-	SE	14.55%	-	
	283	3	(124,676)	SG	13.63%	(16,988)	
	283	3	8,248	SNP	12.50%	1,031	
	283	3	4,942,239	SO	12.67%	625,965	
	283	3	120,281	UT	0.00%	-	
	283	3	(32,121)	WA	0.00%	-	
	283	3	13,248	WYP	100.00%	13,248	
	283	3	3,361	WYU	100.00%	3,361	
ADIT Balance 255	255	3	283,984	UT	0.00%	-	
	255	3	23,390	SG	13.63%	3,187	
	255	3	7,267	IDU	0.00%	-	

**Description of Adjustment:**

This adjustment normalizes the Base Period Accumulated Deferred Income Tax Balances to a pro forma level of a thirteen-month average rate base balance for the CY December 2024 Test Period.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Power Tax Adjustment**

PAGE 7.6

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WYOMING ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
California	282	1	(70,054,178)	CA	0.00%	-	
Idaho	282	1	(183,329,559)	IDU	0.00%	-	
Oregon	282	1	(779,712,768)	OR	0.00%	-	
Other	282	1	(15,529,095)	OTHER	0.00%	-	
Utah	282	1	(1,426,501,339)	UT	0.00%	-	
Washington	282	1	(230,349,658)	WA	0.00%	-	
Wyoming	282	1	(462,041,963)	WYP	100.00%	(462,041,963)	
ADIT Balance	282	1	2,889,674,410	DITBAL	14.61%	422,053,481	
ADIT Balance	281	1	138,587,420	SG	13.63%	18,883,460	
			<u>(139,256,730)</u>			<u>(21,105,022)</u>	7.6.1
Schedule M Adjustment	SCHMAT	3	83,581,228	SCHMDEXP	13.09%	10,940,304	7.6.1
Schedule M Adjustment	SCHMAT	3	(8,678,841)	SO	12.67%	(1,099,229)	7.6.1
Schedule M Adjustment	SCHMAT	3	3,272,076	CIAC	8.94%	292,607	7.6.1
Schedule M Adjustment	SCHMAT	3	134,614,737	SNP	12.50%	16,822,338	7.6.1
Schedule M Adjustment	SCHMAT	3	(3,969,565)	SNPD	8.94%	(354,980)	7.6.1
Schedule M Adjustment	SCHMAT	3	(2,294,761)	SG	13.63%	(312,676)	7.6.1
Schedule M Adjustment	SCHMDT	3	(30,745,737)	SG	13.63%	(4,189,312)	7.6.1
Schedule M Adjustment	SCHMDT	3	(9,611,130)	SO	12.67%	(1,217,309)	7.6.1
Schedule M Adjustment	SCHMDT	3	(34,416,848)	TAXDEPR	14.99%	(5,157,734)	7.6.1
Schedule M Adjustment	SCHMDT	3	264,457,457	SNP	12.50%	33,048,334	7.6.1
Schedule M Adjustment	SCHMDT	3	(42,462,249)	GPS	12.67%	(5,378,106)	7.6.1
Deferred Income Tax Expense	41110	3	(20,549,782)	SCHMDEXP	13.09%	(2,689,849)	
Deferred Income Tax Expense	41110	3	2,133,832	SO	12.67%	270,263	
Deferred Income Tax Expense	41110	3	(804,492)	CIAC	8.94%	(71,942)	
Deferred Income Tax Expense	41110	3	(33,097,187)	SNP	12.50%	(4,136,041)	
Deferred Income Tax Expense	41110	3	975,981	SNPD	8.94%	87,277	
Deferred Income Tax Expense	41110	3	564,204	SG	13.63%	76,877	
Deferred Income Tax Expense	41010	3	(7,559,331)	SG	13.63%	(1,030,009)	
Deferred Income Tax Expense	41010	3	(2,363,050)	SO	12.67%	(299,295)	
Deferred Income Tax Expense	41010	3	(8,461,933)	TAXDEPR	14.99%	(1,268,111)	
Deferred Income Tax Expense	41010	3	65,021,097	SNP	12.50%	8,125,462	
Deferred Income Tax Expense	41010	3	(10,440,023)	GPS	12.67%	(1,322,293)	
Deferred Income Tax Expense - Flowthrough	41110	3	(3,579,216)	WYP	100.00%	(3,579,216)	7.6.1
Deferred Income Tax Expense - Flowthrough	41110	3	(680,966)	WYU	100.00%	(680,966)	7.6.1

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the Power Tax System for the 12 months ended December 31, 2024.



Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 PowerTax Adjustment for Year Ended December 2024 (13 Mo Average)

PAGE 7.6.1

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	2020 Protocol
Accumulated Deferred Income Taxes (CA)	**		(70,054,178)	(70,054,178)	CA
Accumulated Deferred Income Taxes (IDU)	**	0	(183,329,559)	(183,329,559)	IDU
Accumulated Deferred Income Taxes (OR)	**	0	(779,712,768)	(779,712,768)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(15,529,095)	(15,529,095)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,426,501,339)	(1,426,501,339)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(230,349,658)	(230,349,658)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(462,041,963)	(462,041,963)	WYP
Accumulated Deferred Income Taxes (DITBAL)	**	(2,889,674,410)	2,889,674,410	0	DITBAL
Accumulated Deferred Income Taxes (SG)	**	(138,587,420)	138,587,420	0	SG
Rounding	**	0	0	0	DITBAL
		<b>(3,028,261,830)</b>	<b>(139,256,730)</b>	<b>(3,167,518,560)</b>	

Ref. 7.6

Book Tax Difference		Total Company			STATE Allocation	
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	2020 Protocol	
		Per Tax Model	Per PowerTax			
<b>Schedule M Additions:</b>						
Book Depreciation	105.120 & Other	1,071,417,204	1,154,998,432	83,581,228	SCHMDEXP	Ref 7.6
Capitalized Labor & Benefits Costs	105.100	7,341,209	(1,337,632)	(8,678,841)	SO	Ref 7.6
CIAC	105.130	109,875,810	113,147,886	3,272,076	CIAC	Ref 7.6
Avoided Costs	Basis Adj 105.142	42,241,109	176,855,846	134,614,737	SNP	Ref 7.6
Reimbursements	105.14	3,969,565	-	(3,969,565)	SNPD	Ref 7.6
Capitalization of Test Energy	105.146	2,294,761	-	(2,294,761)	SG	Ref 7.6
<b>Total Schedule M Additions</b>		<b>1,237,139,658</b>	<b>1,443,664,532</b>	<b>206,524,874</b>		
<b>Schedule M Deductions:</b>						
Repair Deduction	105.122	186,600,470	155,854,733	(30,745,737)	SG	Ref 7.6
Tax Depreciation	105.125	1,421,447,421	1,387,030,573	(34,416,848)	TAXDEPR	Ref 7.6
Book Capitalized Depreciation	105.137	9,611,130	-	(9,611,130)	SO	Ref 7.6
AFUDC - Debt	105.141 - Debt	23,789,899	105,645,857	81,855,958	SNP	Ref 7.6
AFUDC - Equity	105.141 - Equity	52,598,023	235,199,522	182,601,499	SNP	Ref 7.6
Removal Costs	105.175	80,695,945	45,805,312	(34,890,633)	GPS	Ref 7.6
Tax Gain / (Loss) on Prop. Disposition	105.152	6,905,200	1,872,692	(5,032,508)	GPS	Ref 7.6
Book Gain/Loss on Prop. Disposition	105.470	2,539,108	-	(2,539,108)	GPS	Ref 7.6
<b>Total Schedule M Deductions</b>		<b>1,784,187,196</b>	<b>1,931,408,689</b>	<b>147,221,493</b>		

Book Tax Difference		Total Company			STATE Allocation	
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	2020 Protocol	
		Per Tax Model	Per PowerTax			
<b>Flow-through:</b>						
California	105.115	(289,063)	(339,613)	(50,550)	CA	Ref 7.6
Idaho	105.115	(245,787)	(3,028,770)	(2,782,983)	IDU	Ref 7.6
Oregon	105.115	(1,417,489)	(13,335,813)	(11,918,324)	OR	Ref 7.6
Washington	105.115	357,404	(2,849,118)	(3,206,522)	WA	Ref 7.6
Wyoming - P	105.115	(744,878)	(4,324,094)	(3,579,216)	WYP	Ref 7.6
Wyoming - U	105.115	(641,324)	(1,322,290)	(680,966)	WYU	Ref 7.6
Utah	105.115	2,321,380	(18,435,153)	(20,756,533)	UT	Ref 7.6
U FERC	105.115	(175,670)	(236,628)	(60,958)	FERC	Ref 7.6
Other	105.115	(1,767,953)	933,263	2,701,216	OTHER	Ref 7.6
<b>Total</b>		<b>(2,603,380)</b>	<b>(42,938,216)</b>	<b>(40,334,836)</b>		

## **8. RATE BASE**

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Rate Base Adjustment Index**

The Company used ending rate base as of June 2022 as the starting point for establishing the adjustments made to the Test Period. Test Period rate base is included using thirteen-month average balances from January 2024 through December 2024. The following rate base adjustments are included.

- 8.1 Cash Working Capital (Impacts are included on each individual adjustment)
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Customer Advances for Construction
- 8.5 Pro Forma Plant Additions
- 8.6 Miscellaneous Rate Base
- 8.7 Plant Held For Future Use
- 8.8 Regulatory Asset and Liability Amortization
- 8.9 Coal Stripping EITF 04-6
- 8.10 Klamath Asset Transfer
- 8.11 Carbon Plant
- 8.12 Prepaid Pension
- 8.13 Deer Creek Mine Closure
- 8.14 Customer Service Deposits
- 8.15 Retired Repowered Wind Plant Asset Balances
- 8.16 2018 Depreciation Deferral Amortization
- 8.17 Cholla 4 Retirement
- 8.18 Remove Labor Day Wild Fire Restoration
- 8.19 New Wind Generation Capital Additions\_CONF
- 8.20 Gateway Transmission Capital Additions

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Adjustment Summary  
RMP Exhibit 11.2 - Tab 8 - Rate Base

	8.2	8.3	8.4	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10
	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Plant Additions	Pro Forma Plant Additions Con't (1)	Miscellaneous Rate Base	Plant Held For Future Use	Regulatory Asset and Liability Amortization	Coal Stripping EITF 04-6	Klamath Asset Transfer
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	(788,782)	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	(433,183)	-	-	-	-	-	-	-	-	(433,183)
12 Other Power Supply	227,784	-	-	-	-	-	-	3,822	-	-
13 Transmission	-	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	(994,182)	-	-	-	-	-	-	3,822	-	(433,183)
20										
21 Depreciation	(133,367)	-	-	-	-	-	-	-	-	-
22 Amortization	3,099,988	-	-	-	-	-	-	(528,992)	-	130,124
23 Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
24 Income Taxes - Federal	421,001	117,277	(22,574)	(3,926)	(1,098,806)	748,541	25,205	162	106,196	2,136
25 Income Taxes - State	95,345	26,560	(5,112)	(889)	(248,849)	169,524	5,708	37	24,050	484
26 Income Taxes - Def Net	(2,263,239)	(145,818)	-	-	-	(1,001,585)	-	-	(1,879)	-
27 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-
28 Misc Revenue & Expense	101,072	-	-	-	-	-	-	-	-	-
29										
30 Total Operating Expenses:	326,618	(1,982)	(27,687)	(4,815)	(1,347,655)	(83,521)	30,913	198	(396,803)	2,620
31										
32 Operating Rev For Return:	(326,618)	1,982	27,687	4,815	1,347,655	83,521	(30,913)	(198)	396,803	(2,620)
33										
34 Rate Base:										
35 Electric Plant In Service	230,812,304	944,520	4,841,102	-	235,863,488	14,121,801	-	-	-	(728,771)
36 Plant Held for Future Use	(34,712)	-	-	-	-	-	(34,712)	-	-	-
37 Misc Deferred Debits	(740,910)	-	-	-	-	-	2,030,898	201,922	(608,117)	585,558
38 Elec Plant Acq Adj	(20,534)	-	-	-	-	-	-	(20,534)	-	-
39 Nuclear Fuel	(153,127)	-	-	-	-	-	-	-	-	-
40 Prepayments	-	-	-	-	-	-	-	-	-	-
41 Fuel Stock	(7,441,234)	-	-	-	-	(7,441,234)	-	-	-	-
42 Material & Supplies	-	-	-	-	-	-	-	-	-	-
43 Working Capital	(771,544)	(770,030)	(67)	(12)	(3,283)	2,236	75	0	327	6
44 Weatherization Loans	-	-	-	-	-	-	-	-	-	-
45 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
46										
47 Total Electric Plant:	221,650,243	174,490	4,841,035	(12)	235,860,205	14,124,038	(5,410,260)	(34,711)	181,714	(608,111)
48										
49 Rate Base Deductions:										
50 Accum Prov For Deprec	(6,486,288)	-	-	-	-	-	-	-	-	154,839
51 Accum Prov For Amort	-	-	-	-	-	-	-	-	-	-
52 Accum Def Income Tax	3,258,776	172,385	4,564	-	493,289	-	-	(49,646)	149,516	(143,969)
53 Unamortized ITC	-	-	-	-	-	-	-	-	-	-
54 Customer Adv For Const	842,629	-	-	842,629	-	-	-	-	-	-
55 Customer Service Deposits	(2,756,323)	-	-	-	-	-	-	-	-	-
56 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-
57										
58 Total Rate Base Deductions	(5,141,206)	172,385	(18,563)	842,629	-	-	-	(49,646)	149,273	154,839
59										
60 Total Rate Base:	216,509,038	346,875	4,822,539	842,629	-	(5,410,336)	(34,712)	132,070	(457,856)	10,753
61										
62 Return on Rate Base	-0.001%	-0.007%	-0.001%	-0.306%	-0.017%	0.006%	0.000%	0.018%	0.001%	0.010%
63										
64 Return on Equity	-0.001%	-0.014%	-0.002%	-0.598%	-0.033%	0.012%	0.000%	0.034%	0.001%	0.020%
65										
66 APPROXIMATE PRICE CHANGE	30,396,833	32,630	455,818	79,264	22,187,009	1,375,029	(508,935)	(3,265)	(517,224)	(43,139)
67										

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Adjustment Summary  
RMP Exhibit 11.2 - Tab 8 - Rate Base

	8.11	8.12	8.13	8.14	8.15	8.16	8.17	8.18	8.19 - CONF	8.20
	Carbon Plant	Prepaid Pension	Deer Creek Mine Closure	Customer Service Deposits	Retired Repowered Wind Plant Asset Balances	2018 Depreciation Deferral Amortization	Cholla 4 Retirement	Remove Labor Day Wild Fire Restoration	New Wind Generation Capital Additions_CO NF	Gateway Transmission Capital Additions
Adjustments Total - Tab 8										
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	(788,782)	-	(788,782)	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	(433,183)	-	-	-	-	-	-	-	-	-
12 Other Power Supply	227,784	-	-	-	-	-	-	-	223,962	-
13 Transmission	-	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-	-
19										
20 Total O&M Expenses	(994,182)	-	(788,782)	-	-	-	-	-	223,962	-
21										
22 Depreciation	(133,367)	-	-	-	(300,231)	-	-	-	166,864	1,107,655
23 Amortization	3,099,988	(173,872)	-	-	-	3,627,628	45,100	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	421,001	38,591	(3,379)	(215,696)	(7,420)	86,465	18,838	171,137	478,254	(107,458)
26 Income Taxes - State	95,345	8,740	(765)	(48,849)	(1,681)	19,582	4,266	38,758	108,311	(24,336)
27 Income Taxes - Def Net	(2,263,239)	(3,692)	-	438,746	-	-	(891,910)	(198,331)	(426,776)	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	101,072	-	-	-	101,072	-	-	-	-	-
30										
31 Total Operating Expenses:	326,618	(130,234)	(4,144)	(614,580)	91,971	(194,184)	2,758,822	56,665	159,790	259,031
32										
33 Operating Rev For Return:	(326,618)	130,234	4,144	614,580	(91,971)	194,184	(2,758,822)	(56,665)	(159,790)	(259,031)
34										
35 Rate Base:										
36 Electric Plant In Service	230,812,304	-	-	-	-	-	-	-	(30,493,042)	6,263,206
37 Plant Held For Future Use	(34,712)	-	-	-	-	-	-	-	-	72,701,507
38 Misc Deferred Debits	(740,910)	(196,629)	1,120,154	3,079,399	-	(1,813,814)	(5,140,281)	-	-	-
39 Elec Plant Acq Adj	(20,534)	-	-	-	-	-	-	-	-	-
40 Nuclear Fuel	(153,127)	-	(153,127)	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-	-	-
42 Fuel Stock	(7,441,234)	-	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-	-	-
44 Working Capital	(771,544)	115	(10)	(2,566)	(22)	258	56	511	1,429	225
45 Weatherization Loans	-	-	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47										
48 Total Electric Plant:	221,650,243	(196,514)	967,017	3,076,833	(22)	258	(1,813,758)	(5,139,770)	(30,491,613)	6,263,431
49										
50 Rate Base Deductions:										
51 Accum Prov For Deprec	(6,486,288)	-	-	-	(7,480,212)	-	-	853,774	(14,688)	(179,561)
52 Accum Prov For Amort	-	-	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	3,258,776	40,948	(241,771)	376,764	1,839,130	(2,229,776)	1,175,125	1,672,216	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-	-	-
55 Customer Adv For Const	842,629	-	-	-	-	-	-	-	-	-
56 Customer Service Deposits	(2,756,323)	-	-	-	(2,756,323)	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-
58										
59 Total Rate Base Deductions	(5,141,206)	40,948	-	377,513	(2,756,323)	(5,641,082)	(2,229,776)	1,175,125	1,041,949	(194,249)
60										
61 Total Rate Base:	216,509,038	(155,568)	-	3,438,442	(2,756,383)	(5,640,902)	(4,043,590)	(4,456,843)	(30,456,629)	78,770,112
62										
63 Return on Rate Base		0.006%	-0.001%	0.022%	0.000%	0.017%	-0.118%	0.003%	0.032%	-0.021%
64										
65 Return on Equity		0.012%	-0.002%	0.044%	0.000%	0.033%	-0.230%	0.006%	0.063%	-0.040%
66										
67 APPROXIMATE PRICE CHANGE	30,396,833	(189,989)	68,223	(470,633)	(157,352)	(833,415)	3,278,189	(327,464)	(2,630,683)	981,968

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	3	305,047	WY	100.00%	305,047	Below
<b>Adjustment Detail:</b>							
Cash Working Capital June 2022 - Unadjusted			29,248,067			968,618	2.28
Cash Working Capital December 2024 - Normalized			<u>36,659,274</u>			<u>1,273,664</u>	<u>8.1.1</u>
Adjustment:			<u>7,411,207</u>			<u>305,047</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Wyoming are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Update Cash Working Capital  
Twelve Months Ending December 2024**

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
O&M Expense	4,129,331,770	74,517,137	1,204,606,225	293,545,886	546,069,841	471,246,733	1,745,468,133	237,730,053	74,823,108	1,129,288
Taxes Other than Income	234,308,295	6,083,065	87,987,511	14,739,068	27,437,717	23,801,809	86,803,738	11,215,333	3,635,908	41,863
Federal Income Tax	(314,809,583)	(4,405,454)	(129,465,027)	(14,352,215)	(46,637,536)	(48,622,003)	(120,724,415)	(12,514,085)	1,984,467	2,383,714
State Income Tax	(23,089,975)	(336,881)	(15,489,791)	363,788	(3,993,775)	(5,346,882)	(6,576,534)	(80,575)	1,353,107	554,015
Total	4,025,740,508	75,857,868	1,147,638,918	294,296,526	522,876,247	441,079,657	1,704,970,921	236,350,725	81,796,589	4,108,880
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	11,029,426	207,830	3,144,216	806,292	1,432,538	1,208,437	4,671,153	647,536	224,100	11,257
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	<b>36,659,274</b>	191,038	10,847,487	4,894,192	1,273,665	<b>1,074,418</b>	19,004,033	442,901	<b>199,247</b>	5,958
	<b>Ref. 2.28</b>					<b>Ref. 2.28</b>			<b>Ref. 2.28</b>	

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	8,678,361	SE	14.55%	1,262,396	Below
Other Tangible Property	399	3	<u>(2,185,246)</u>	SE	14.55%	<u>(317,876)</u>	Below
			6,493,116			944,520	Below
Final Reclamation Liability	2533	3	(5,295,990)	SE	14.55%	(770,380)	Below

**Adjustment Detail**

Other Tangible Property

June 2022 YE Balance	8,678,361	8.2.1
December 2024 13 Mth. Avg. Balance	<u>6,493,116</u>	8.2.1
Adjust to December 2024 13 Mth. Avg. Balance	(2,185,246)	Above

Final Reclamation Liability

June 2022 12 Mth. Avg. Balance	(8,411,097)	8.2.2
December 2024 12 Mth. Avg. Balance	<u>(13,707,086)</u>	8.2.2
Adjust to December 2024 12 Mth. Avg. Balance	(5,295,990)	Above

**Adjustment to Tax:**

Schedule M Adj - Reclamation Liab	SCHMAT	3	4,077,144	SE	14.55%	593,081	8.2.2
Deferred Income Tax Expense	41110	3	(1,002,431)	SE	14.55%	(145,818)	8.2.2
Accumulated Def Inc Tax Balance	190	3	1,185,067	SE	14.55%	172,385	8.2.2

**Description of Adjustment:**

The Company owns 29.14% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2024. This adjustment has previously been determined prudent and approved in prior general rate cases. The commission most recently approved this treatment in the latest 2020 GRC, Docket 20000-578-ER-20.



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

DESCRIPTION	Jun-21 Actual	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	Oct-21 Actual	Nov-21 Actual	Dec-21 Actual	Jan-22 Actual	Feb-22 Actual	Mar-22 Actual	Apr-22 Actual	May-22 Actual	Jun-22 Actual
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	126,096,849	126,126,654	126,156,672	127,016,467	127,016,467	126,648,475	126,361,030	126,361,030	126,361,030	126,288,551	126,308,953	126,362,459	126,362,459
Total Property, Plant, and Equipment	146,680,648	146,710,453	146,740,471	147,600,266	147,600,266	147,232,274	146,944,829	146,944,829	146,944,829	146,872,350	146,892,752	146,946,258	146,946,258
Accumulated Depreciation	(121,309,323)	(121,593,954)	(121,874,560)	(122,162,271)	(122,482,203)	(122,360,358)	(122,458,705)	(122,634,818)	(122,857,060)	(123,005,132)	(123,200,482)	(123,431,995)	(123,706,725)
<b>Total Property, Plant, and Equipment</b>	<b>25,371,325</b>	<b>25,116,499</b>	<b>24,865,911</b>	<b>25,437,995</b>	<b>25,118,063</b>	<b>24,871,916</b>	<b>24,486,124</b>	<b>24,310,011</b>	<b>24,087,769</b>	<b>23,867,218</b>	<b>23,692,270</b>	<b>23,514,263</b>	<b>23,239,533</b>
<b>Other</b>													
Inventories	5,855,454	5,439,092	6,051,616	6,004,365	5,453,389	5,430,590	5,608,551	6,014,870	7,360,636	8,033,266	6,977,103	6,942,573	5,759,560
Prepaid Expenses	148,766	132,580	117,120	109,274	93,122	119,969	133,330	89,022	73,548	86,115	87,731	56,128	124,724
Restricted Funds: Self-bonding for Black Lung	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>6,662,013</b>	<b>6,229,465</b>	<b>6,826,529</b>	<b>6,771,432</b>	<b>6,204,304</b>	<b>6,208,352</b>	<b>6,399,674</b>	<b>6,761,685</b>	<b>8,091,977</b>	<b>8,777,174</b>	<b>7,722,627</b>	<b>7,656,494</b>	<b>6,542,077</b>
Total Rate Base	32,033,338	31,345,964	31,692,440	32,209,427	31,322,367	31,080,268	30,885,798	31,071,696	32,179,746	32,644,392	31,414,897	31,170,757	29,781,610
<b>PacifiCorp Share</b>	<b>9,334,515</b>	<b>9,134,214</b>	<b>9,235,177</b>	<b>9,385,827</b>	<b>9,127,338</b>	<b>9,056,790</b>	<b>9,000,122</b>	<b>9,054,292</b>	<b>9,377,178</b>	<b>9,512,576</b>	<b>9,154,301</b>	<b>9,083,159</b>	<b>8,678,361</b>

DESCRIPTION	Dec-23 Forecast	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
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	126,689,569	126,689,569	126,689,569	126,616,901	126,637,356	126,691,001	126,691,001	126,457,919	127,149,934	127,213,758	127,279,614	126,977,761	126,689,569
Total Property, Plant, and Equipment	147,273,368	147,273,368	147,273,368	147,200,700	147,221,155	147,274,800	147,274,800	147,041,718	147,733,733	147,797,557	147,863,413	147,561,560	147,273,368
Accumulated Depreciation	(129,548,609)	(129,844,021)	(130,139,434)	(130,434,847)	(130,730,259)	(131,025,672)	(131,321,085)	(131,616,497)	(131,911,910)	(132,207,322)	(132,502,735)	(132,798,148)	(133,093,560)
<b>Total Property, Plant, and Equipment</b>	<b>17,724,759</b>	<b>17,429,346</b>	<b>17,133,934</b>	<b>16,765,854</b>	<b>16,490,896</b>	<b>16,249,129</b>	<b>15,953,716</b>	<b>15,425,221</b>	<b>15,821,823</b>	<b>15,590,235</b>	<b>15,360,678</b>	<b>14,763,412</b>	<b>14,179,807</b>
<b>Other</b>													
Inventories	5,778,069	5,718,218	5,658,366	5,598,515	5,538,663	5,478,812	5,418,960	5,359,109	5,299,257	5,239,406	5,179,554	5,119,703	5,059,851
Prepaid Expenses	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360	137,360
Restricted Funds: Self-bonding for Black Lung	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>6,573,222</b>	<b>6,513,371</b>	<b>6,453,519</b>	<b>6,393,668</b>	<b>6,333,816</b>	<b>6,273,965</b>	<b>6,214,113</b>	<b>6,154,262</b>	<b>6,094,410</b>	<b>6,034,559</b>	<b>5,974,707</b>	<b>5,914,856</b>	<b>5,855,004</b>
Total Rate Base	24,297,981	23,942,717	23,587,453	23,159,522	22,824,712	22,523,093	22,167,829	21,579,483	21,916,234	21,624,793	21,335,385	20,678,268	20,034,812
<b>PacifiCorp Share</b>	<b>7,080,432</b>	<b>6,976,908</b>	<b>6,873,384</b>	<b>6,748,685</b>	<b>6,651,121</b>	<b>6,563,229</b>	<b>6,459,705</b>	<b>6,288,261</b>	<b>6,386,390</b>	<b>6,301,465</b>	<b>6,217,131</b>	<b>6,025,647</b>	<b>5,838,144</b>

June 2022 Balance 8,678,361 Ref 8.2  
December 2024 13 Mth. Avg. Balance 6,493,116 Ref 8.2

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

Actual

Description:	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Final Reclamation Liability	(7,877,106)	(8,369,751)	(8,024,057)	(8,129,398)	(8,279,323)	(8,351,853)	(8,460,248)	(8,479,869)	(8,520,763)	(8,683,109)	(8,801,238)	(8,956,444)

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	(13,175,190)	(13,271,899)	(13,368,607)	(13,465,316)	(13,562,024)	(13,658,732)	(13,755,441)	(13,852,149)	(13,948,857)	(14,045,566)	(14,142,274)	(14,238,983)

12 Month Average :  
 June 2022 12 Mth. Avg. Balance (8,411,097)  
 December 2024 12 Mth. Avg. Balance (13,707,086)  
 Adjustment to Rate Base (5,295,990) Ref 8.2

Adjustments for Tax:			
Change in Liability Account Balance:	Schedule M Add - Pro Forma	5,282,538	
Account #287216	Schedule M Add - Actual	1,205,394	Jun-22
	Adjustment needed	<u>4,077,144</u>	Ref 8.2
	Def Inc Tax Exp - Pro Forma	(1,298,797)	
	Def Inc Tax Exp - Actual	(296,366)	
	Adjustment needed	<u>(1,002,431)</u>	Ref 8.2

ADIT Adjustment for Tax:

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

Description:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Trapper Mine Contract Obligation	1,876,786	1,927,001	2,048,126	1,910,730	1,936,441	1,973,491	1,983,464	2,010,115	2,014,939	2,066,229	2,106,145	2,135,188	2,173,151

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	3,215,554	3,239,331	3,263,109	3,286,886	3,310,663	3,334,441	3,358,218	3,381,995	3,405,772	3,429,550	3,453,327	3,477,104	3,500,882

Tax June 2022 YE Balance 2,173,151  
 December 2024 13 Mth. Average 3,358,218  
 Adjustment to Rate Base 1,185,067 Ref 8.2

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Bridger Mine Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	45,247,704	SE	14.55%	6,581,948	Below
Other Tangible Property	399	3	<u>(11,967,473)</u>	SE	14.55%	<u>(1,740,846)</u>	Below
			<u>33,280,231</u>			<u>4,841,102</u>	
<b>Adjustment to Tax:</b>							
Accumulated Def Inc Tax Balance	190	3	31,375	SE	14.55%	4,564	8.3.2
<b>Adjustment Detail</b>							
June 2022 YE Balance			45,247,704				8.3.1
December 2024 13 Mo. Avg. Balance			<u>33,280,231</u>				8.3.1
Adjustment to December 2024 13 Mth. Avg. Balance			<u>(11,967,473)</u>				8.3.1

**Description of Adjustment:**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment has previously been determined prudent and approved in the general rate cases. The commission again approved of the treatment in the latest 2020 GRC, Docket No. 20000-578-ER-20.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Bridger Mine Rate Base  
 13 Month Average  
 (000's)

<b>Bridger Total</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Description</b>	<b>Jun-21</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>
1 Structure, Equipment, Mine Dev.	437,572	435,827	439,926	437,428	439,140	437,584	422,319	420,054	406,283	399,204	385,419	345,930	258,367
2 Materials & Supplies	10,760	14,274	14,071	14,016	14,082	14,136	13,916	10,452	10,179	10,588	10,709	10,810	10,734
4 Pit Inventory	36,350	30,576	28,286	26,919	24,686	27,295	25,318	20,055	20,410	19,552	17,141	15,808	14,063
5 Deferred Long Wall Costs	3,860	3,572	2,539	1,690	583	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(382,790)	(383,200)	(385,769)	(385,817)	(388,522)	(389,187)	(375,906)	(374,297)	(361,149)	(354,737)	(341,697)	(302,938)	(215,293)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>105,751</b>	<b>101,049</b>	<b>99,053</b>	<b>94,235</b>	<b>89,968</b>	<b>89,829</b>	<b>85,646</b>	<b>76,264</b>	<b>75,723</b>	<b>74,608</b>	<b>71,571</b>	<b>69,610</b>	<b>67,872</b>
<b>PacifiCorp Share (66.67%)</b>	<b>70,501</b>	<b>67,366</b>	<b>66,035</b>	<b>62,824</b>	<b>59,979</b>	<b>59,886</b>	<b>57,098</b>	<b>50,843</b>	<b>50,482</b>	<b>49,739</b>	<b>47,714</b>	<b>46,407</b>	<b>45,248</b>

<b>Bridger Total</b>	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
<b>Description</b>	<b>Dec-23</b>	<b>Jan-24</b>	<b>Feb-24</b>	<b>Mar-24</b>	<b>Apr-24</b>	<b>May-24</b>	<b>Jun-24</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>
1 Structure, Equipment, Mine Dev.	263,653	263,675	263,697	263,719	263,983	264,122	264,144	264,351	269,071	269,359	271,122	271,144	271,570
2 Materials & Supplies	10,549	10,568	10,587	10,606	10,625	10,644	10,663	10,682	10,701	10,720	10,739	10,758	10,777
4 Pit Inventory	3,346	1,116	752	282	811	2,285	2,340	2,865	4,228	4,526	4,148	3,276	2,258
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(224,189)	(225,066)	(225,942)	(226,869)	(227,757)	(228,668)	(229,571)	(230,475)	(231,409)	(232,382)	(233,394)	(234,399)	(235,382)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>53,360</b>	<b>50,294</b>	<b>49,095</b>	<b>47,738</b>	<b>47,663</b>	<b>48,383</b>	<b>47,576</b>	<b>47,423</b>	<b>52,592</b>	<b>52,223</b>	<b>52,615</b>	<b>50,779</b>	<b>49,224</b>
<b>PacifiCorp Share (66.67%)</b>	<b>35,573</b>	<b>33,529</b>	<b>32,730</b>	<b>31,825</b>	<b>31,775</b>	<b>32,256</b>	<b>31,718</b>	<b>31,616</b>	<b>35,061</b>	<b>34,815</b>	<b>35,077</b>	<b>33,853</b>	<b>32,816</b>

<b>June 2022 - YE Balance</b>	<b>45,248</b>	Ref 8.3
<b>December 2024 - 13 Mth. Avg. Balance</b>	<b>33,280</b>	Ref 8.3

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Bridger Mine Rate Base  
 13 Mo Average Balance**

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
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**Materials & Supplies:**

Obsolete Reserve - Surface	(133,333)	(143,014)	(152,694)	(162,375)	(172,055)	(181,735)	(191,416)	(201,096)	(210,777)	(220,457)	(230,137)	(239,818)	(249,498)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Obsolete Reserves</b>	<u>(133,333)</u>	<u>(143,014)</u>	<u>(152,694)</u>	<u>(162,375)</u>	<u>(172,055)</u>	<u>(181,735)</u>	<u>(191,416)</u>	<u>(201,096)</u>	<u>(210,777)</u>	<u>(220,457)</u>	<u>(230,137)</u>	<u>(239,818)</u>	<u>(249,498)</u>

**PacifiCorp's 2/3 share:**

Obsolete Reserve - Surface	(88,889)	(95,342)	(101,796)	(108,250)	(114,703)	(121,157)	(127,610)	(134,064)	(140,518)	(146,971)	(153,425)	(159,878)	(166,332)	
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total of PacifiCorp's share of Obsolete Reserves</b>	<u>(88,889)</u>	<u>(95,342)</u>	<u>(101,796)</u>	<u>(108,250)</u>	<u>(114,703)</u>	<u>(121,157)</u>	<u>(127,610)</u>	<u>(134,064)</u>	<u>(140,518)</u>	<u>(146,971)</u>	<u>(153,425)</u>	<u>(159,878)</u>	<u>(166,332)</u>	<b>13 Mo. Avg.</b> <u>(127,610)</u>

**13 Mo Average ADIT 190**

**Balance at December 31, 2022** 31,375

**YE ADIT 190 Balance at June**

**30, 2022**

-	Tax Model -Inventory Reserve - PMI - Account 287938
<u>31,375</u>	<b>Ref 8.3</b>

**Rocky Mountain Power  
 Wyoming 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>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	(59,052)	CA	0.00%	-	8.4.1
Customer Advances	252	1	10,263,556	OR	0.00%	-	8.4.1
Customer Advances	252	1	(410,182)	WA	0.00%	-	8.4.1
Customer Advances	252	1	(2,055,006)	ID	0.00%	-	8.4.1
Customer Advances	252	1	(21,018,234)	UT	0.00%	-	8.4.1
Customer Advances	252	1	(1,119,212)	WYP	100.00%	(1,119,212)	8.4.1
Customer Advances	252	1	14,398,129	SG	13.63%	1,961,841	8.4.1
Total			-			842,629	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction included in the Base Period.

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

**YEAR END BASIS: June 2022**

<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(59,052)	<b>(59,052)</b>	<b>Page 8.4</b>
252OR	(15,575,749)	(5,312,194)	<b>10,263,556</b>	<b>Page 8.4</b>
252WA	-	(410,182)	<b>(410,182)</b>	<b>Page 8.4</b>
252IDU	-	(2,055,006)	<b>(2,055,006)</b>	<b>Page 8.4</b>
252UT	(478,423)	(21,496,657)	<b>(21,018,234)</b>	<b>Page 8.4</b>
252WYP	-	(1,119,212)	<b>(1,119,212)</b>	<b>Page 8.4</b>
252SG	(37,477,972)	(23,079,843)	<b>14,398,129</b>	<b>Page 8.4</b>
<b>Total</b>	<b>(53,532,145)</b>	<b>(53,532,145)</b>	-	

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Pro Forma Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	3	(7,781,358)	SG	13.63%	(1,060,262)	
Steam Plant	312	3	(4,969,165)	SG	13.63%	(677,082)	
Steam Plant	312	3	189,876,984	SG	13.63%	25,872,006	
Steam Plant	312	3	-	SG	13.63%	-	
Hydro Plant	332	3	(1,457,798)	SG	13.63%	(198,635)	
Hydro Plant	332	3	(814,581)	SG	13.63%	(110,992)	
Hydro Plant	332	3	131,022,540	SG-P	13.63%	17,852,695	
Hydro Plant	332	3	51,062,776	SG-U	13.63%	6,957,644	
Other Plant	343	3	-	SG	13.63%	-	
Other Plant	343	3	42,449,222	SG	13.63%	5,783,990	
Other Plant	343	3	-	OR	0.00%	-	
Other Plant	343	3	112,075,538	SG-W	13.63%	15,271,040	
Other Plant	343	3	(121,735)	SG	13.63%	(16,587)	
Transmission Plant	355	3	(4,059,490)	SG	13.63%	(553,133)	
Transmission Plant	355	3	(218,221,758)	SG	13.63%	(29,734,170)	
Transmission Plant	355	3	893,619,606	SG	13.63%	121,761,632	
Distribution Plant	360	3	9,385,262	Situs	WYP	425,724	
Distribution Plant	361	3	18,172,617	Situs	WYP	824,326	
Distribution Plant	362	3	150,378,145	Situs	WYP	6,821,283	
Distribution Plant	363	3	-	Situs	WYP	-	
Distribution Plant	364	3	184,755,004	Situs	WYP	8,380,647	
Distribution Plant	365	3	115,563,270	Situs	WYP	5,242,050	
Distribution Plant	366	3	58,178,624	Situs	WYP	2,639,033	
Distribution Plant	367	3	134,143,907	Situs	WYP	6,084,884	
Distribution Plant	368	3	199,823,234	Situs	WYP	9,064,155	
Distribution Plant	369	3	125,740,819	Situs	WYP	5,703,712	
Distribution Plant	370	3	34,108,653	Situs	WYP	1,547,198	
Distribution Plant	371	3	1,126,652	Situs	WYP	51,106	
Distribution Plant	373	3	8,074,903	Situs	WYP	366,285	
General Plant	397	3	1,457,749	CA	0.00%	-	
General Plant	397	3	14,909,251	OR	0.00%	-	
General Plant	397	3	2,433,420	WA	0.00%	-	
General Plant	397	3	21,480,738	WYP	100.00%	21,480,738	
General Plant	397	3	34,282,653	UT	0.00%	-	
General Plant	397	3	4,841,408	ID	0.00%	-	
General Plant	397	3	(646,146)	WYU	100.00%	(646,146)	
General Plant	397	3	(312,909)	SG	13.63%	(42,636)	
General Plant	397	3	(587,814)	SG	13.63%	(80,094)	
General Plant	397	3	7,656,966	SG	13.63%	1,043,313	
General Plant	397	3	47,527,846	SO	12.67%	6,019,695	
General Plant	397	3	-	SG	13.63%	-	
General Plant	397	3	-	SG	13.63%	-	
General Plant	397	3	(2,360,402)	CN	7.20%	(169,879)	
General Plant	397	3	(275,320)	SE	14.55%	(40,049)	
Mining Plant	399	3	-	SE	14.55%	-	
			<u>2,352,539,312</u>			<u>235,863,488</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.5.37 through 8.5.45. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included in adjustment 7.6.



**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Pro Forma Plant Additions**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WYOMING ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Intangible Plant	303	3	-	CA	0.00%	-	
Intangible Plant	303	3	(4,080,912)	CN	7.20%	(293,705)	
Intangible Plant	302	3	(49,359)	SG	13.63%	(6,725)	
Intangible Plant	302	3	-	SG	13.63%	-	
Intangible Plant	303	3	(2,070)	ID	0.00%	-	
Intangible Plant	303	3	(8,719)	OR	0.00%	-	
Intangible Plant	303	3	(9,320)	SE	14.55%	(1,356)	
Intangible Plant	302	3	(1,280,542)	SG	13.63%	(174,482)	
Intangible Plant	302	3	(111,974)	SG-P	13.63%	(15,257)	
Intangible Plant	302	3	(358,090)	SG-U	13.63%	(48,792)	
Intangible Plant	303	3	-	SG	13.63%	-	
Intangible Plant	303	3	115,763,165	SO	12.67%	14,662,120	
Intangible Plant	303	3	(18,506)	UT	0.00%	-	
Intangible Plant	303	3	-	WA	0.00%	-	
Intangible Plant	303	3	-	WYP	100.00%	-	
Intangible Plant	303	3	-	WYU	100.00%	-	
			<u>109,843,673</u>			<u>14,121,801</u>	
<b>Total</b>			<u>2,462,382,985</u>			<u>249,985,289</u>	8.5.3
<b>Adjustment to Tax:</b>							
Schedule M Add - SO - 2024 Book De	SCHMAT	3	(4,760,611)	SO	12.67%	(602,961)	
Schedule M Add - SG - 2024 Book De	SCHMAT	3	(1,255,914)	SG	13.63%	(171,127)	
			<u>(6,016,525)</u>			<u>(774,087)</u>	
Schedule M Ded - SO - 2024 Tax Dep	SCHMDT	3	(42,797,310)	SO	12.67%	(5,420,544)	
Schedule M Ded - SG - 2024 Tax Dep	SCHMDT	3	4,203,488	SG	13.63%	572,753	
			<u>(38,593,822)</u>			<u>(4,847,790)</u>	
Def Inc Tax Exp - SO - 2024 Book De	41110	3	1,170,472	SO	12.67%	148,248	
Def Inc Tax Exp - SG - 2024 Book De	41110	3	308,786	SG	13.63%	42,074	
			<u>1,479,258</u>			<u>190,322</u>	
Deferred Inc Tax Exp - SO - 2024 Tax	41010	3	(10,522,405)	SO	12.67%	(1,332,728)	
Deferred Inc Tax Exp - SG - 2024 Tax	41010	3	1,033,494	SG	13.63%	140,820	
			<u>(9,488,911)</u>			<u>(1,191,907)</u>	
ADIT - SO	282	3	3,783,170	SO	12.67%	479,162	
ADIT - SG	282	3	103,684	SG	13.63%	14,128	
			<u>3,886,853</u>			<u>493,289</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.5.37 through 8.5.45. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included in adjustment 7.6.

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Pro Forma Plant Additions**

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>End of Period June 2022 EPIS Balance</b>	<b>Test Period EPIS Balance 13 Month Average</b>	<b>Adjustment to Test Period</b>
<b>Steam Production Plant:</b>					
Pre-merger Pacific	312	SG	1,010,650,087	1,002,868,729	(7,781,358)
Pre-merger Utah	312	SG	1,056,663,608	1,051,694,443	(4,969,165)
Pollution Control	312	SG	-	1,726,350	1,726,350
Post-merger	312	SG	4,909,593,429	5,097,744,063	188,150,634
Post-merger-Cholla	312	SG	1,266,851	1,266,851	-
Total Steam Plant			<u>6,978,173,976</u>	<u>7,155,300,437</u>	<u>177,126,461</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	332	SG	212,685,235	211,227,437	(1,457,798)
Pre-merger Utah	332	SG	39,673,706	38,859,125	(814,581)
Post-merger	332	SG-P	727,605,495	858,628,035	131,022,540
Post-merger	332	SG-U	159,077,300	210,140,076	51,062,776
Total Hydro Plant			<u>1,139,041,736</u>	<u>1,318,854,674</u>	<u>179,812,938</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	343	SG	235,129	235,129	-
Post-merger	343	SG	1,934,721,111	1,977,170,332	42,449,222
Post-merger Wind	343	SG-W	3,421,364,172	3,533,439,710	112,075,538
Post-merger	343	SG	88,461,446	88,339,711	(121,735)
Total Other Production Plant			<u>5,444,781,858</u>	<u>5,599,184,882</u>	<u>154,403,024</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	355	SG	476,886,763	472,827,273	(4,059,490)
Pre-merger Utah	355	SG	825,928,360	607,706,602	(218,221,758)
Post-merger	355	SG	6,420,763,309	7,314,382,915	893,619,606
Total Transmission Plant			<u>7,723,578,432</u>	<u>8,394,916,791</u>	<u>671,338,359</u>
<b>Distribution Plant:</b>					
California	360-373	CA	320,828,679	434,658,000	113,829,320
Oregon	360-373	OR	2,475,862,628	2,692,265,346	216,402,718
Washington	360-373	WA	600,413,327	641,005,658	40,592,331
Eastern Wyoming	360-373	WYP	719,738,226	767,641,670	47,903,445
Utah	360-373	UT	3,519,711,367	4,089,094,672	569,383,305
Idaho	360-373	ID	412,551,494	464,644,510	52,093,016
Western Wyoming	360-373	WYU	149,318,047	148,565,002	(753,044)
Total Distribution Plant			<u>8,198,423,768</u>	<u>9,237,874,859</u>	<u>1,039,451,091</u>
<b>General Plant:</b>					
California	397	CA	22,546,929	24,004,678	1,457,749
Oregon	397	OR	217,096,137	232,005,388	14,909,251
Washington	397	WA	49,502,732	51,936,152	2,433,420
Eastern Wyoming	397	WYP	92,132,905	113,613,643	21,480,738
Utah	397	UT	260,893,513	295,176,166	34,282,653
Idaho	397	ID	56,833,443	61,674,851	4,841,408
Western Wyoming	397	WYU	18,912,655	18,266,509	(646,146)
Pre-merger Pacific	397	SG	693,207	380,299	(312,909)
Pre-merger Utah	397	SG	2,725,535	2,137,721	(587,814)
Post-merger	397	SG	311,393,872	319,050,839	7,656,966
General Office	397	SO	370,291,657	417,819,502	47,527,846
General Office	397	SG	-	-	-
General Office	397	SG	231,558	231,558	-
Customer Service	397	CN	16,604,870	14,244,468	(2,360,402)
Fuel Related	397	SE	3,307,331	3,032,011	(275,320)
Total General Plant			<u>1,423,166,345</u>	<u>1,553,573,784</u>	<u>130,407,439</u>

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pro Forma Plant Additions**

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>End of Period June 2022 EPIS Balance</b>	<b>Test Period EPIS Balance 13 Month Average</b>	<b>Adjustment to Test Period</b>
<b>Mining Plant:</b>					
Coal Mine	399	SE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
<b>Intangible Plant:</b>					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	225,843,744	221,762,833	(4,080,912)
Pre-merger Utah	302	SG	477,596	428,238	(49,359)
Pre-merger Pacific	302	SG	-	-	-
Idaho	303	ID	4,369,418	4,367,348	(2,070)
Oregon	303	OR	4,615,415	4,606,696	(8,719)
Fuel Related	303	SE	9,106	(214)	(9,320)
Post-merger	302	SG	211,805,073	210,524,530	(1,280,542)
Hydro Relicensing	302	SG-P	177,566,825	177,454,851	(111,974)
Hydro Relicensing	302	SG-U	10,022,096	9,664,006	(358,090)
Post-merger	303	SG	-	-	-
General Office	303	SO	451,886,805	567,649,970	115,763,165
Utah	303	UT	(26,167,501)	(26,186,007)	(18,506)
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			1,068,697,162	1,178,540,835	109,843,673
<b>Total EPIS Balance</b>			<b>31,977,686,178</b>	<b>34,440,069,163</b>	<b>2,462,382,985</b>
				<b>Ref. 8.5.25</b>	<b>Ref 8.5.1</b>

Rocky Mountain Power  
Wyoming General Rate Case -December 2024  
Pro Forma Plant Additions

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2022	Capital Additions	Retirements	EPIS Balance Jul 2022	Capital Additions	Retirements	EPIS Balance Aug 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,010,650,087	-	(324,223)	1,010,325,864	-	(324,223)	1,010,001,641	-	(324,223)
Pre-merger Utah	SG	1,056,663,608	-	(207,049)	1,056,456,560	-	(207,049)	1,056,249,511	-	(207,049)
Post-merger	SG	4,879,745,299	9,415,634	(2,892,340)	4,886,268,592	1,811,277	(2,892,340)	4,885,187,529	3,428,348	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,978,173,976	9,415,634	(3,423,612)	6,984,165,997	1,811,277	(3,423,612)	6,982,553,662	3,428,348	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	212,189,841	-	(40,100)	212,149,741	-	(40,100)	212,109,640	-	(40,100)
Pre-merger Utah	SG	39,673,706	-	(33,941)	39,639,765	-	(33,941)	39,605,824	-	(33,941)
Post-merger	SG-P	629,578,762	1,942,696	(204,885)	631,316,572	2,038,772	(204,885)	633,150,460	13,122,649	(204,885)
Post-merger	SG-U	159,077,300	(55,003)	(42,077)	158,980,221	3,667,620	(42,077)	162,605,764	1,068,874	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,139,041,736	1,887,693	(321,002)	1,140,608,426	5,706,393	(321,002)	1,145,993,816	14,191,523	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,934,721,111	(96,686)	(1,588,351)	1,933,036,074	547,396	(1,588,351)	1,931,995,118	101,126	(1,588,351)
Post-merger Wind	SG-W	3,421,364,172	145,791	(122,592)	3,421,387,371	27,467	(122,592)	3,421,292,247	194,472	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,461,446	-	(40,152)	88,421,294	-	(40,152)	88,381,141	-	(40,152)
Total Other Plant		5,444,781,858	49,105	(1,751,095)	5,443,079,868	574,863	(1,751,095)	5,441,903,636	295,597	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	476,886,763	-	(169,145)	476,717,618	-	(169,145)	476,548,472	-	(169,145)
Pre-merger Utah	SG	615,189,802	-	(311,800)	614,878,002	-	(311,800)	614,566,202	-	(311,800)
Post-merger	SG	6,631,501,867	5,267,234	(891,843)	6,635,877,257	18,507,647	(891,843)	6,653,493,062	8,997,577	(891,843)
Total Transmission Plant		7,723,578,432	5,267,234	(1,372,788)	7,727,472,877	18,507,647	(1,372,788)	7,744,607,736	8,997,577	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	320,828,679	2,305,918	(151,471)	322,983,127	2,701,707	(151,471)	325,533,363	2,548,193	(151,471)
Oregon	OR	2,475,862,628	7,743,777	(1,833,415)	2,481,772,991	9,232,904	(1,833,415)	2,489,172,480	8,675,497	(1,833,415)
Washington	WA	600,413,327	1,102,134	(198,519)	601,316,942	2,093,445	(198,519)	603,211,867	910,985	(198,519)
Eastern Wyoming	WYP	719,738,226	1,510,976	(276,213)	720,972,988	3,060,934	(276,213)	723,757,709	2,234,490	(276,213)
Utah	UT	3,519,711,367	31,789,903	(1,532,456)	3,549,968,814	16,745,139	(1,532,456)	3,565,181,498	18,675,791	(1,532,456)
Idaho	ID	412,551,494	4,910,427	(195,685)	417,266,237	2,524,235	(195,685)	419,594,788	4,659,777	(195,685)
Western Wyoming	WYU	149,318,047	-	(31,377)	149,286,670	-	(31,377)	149,255,293	-	(31,377)
Total Distribution Plant		8,198,423,768	49,363,136	(4,219,136)	8,243,567,769	36,358,365	(4,219,136)	8,275,706,998	37,704,733	(4,219,136)

Rocky Mountain Power  
Wyoming General Rate Case -December 2024  
Pro Forma Plant Additions

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2022	Capital Additions	Retirements	EPIS Balance Jul 2022	Capital Additions	Retirements	EPIS Balance Aug 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,546,929	36,977	(57,419)	22,526,487	18,640	(57,419)	22,487,708	74,828	(57,419)
Oregon	OR	217,096,137	1,726,567	(610,103)	218,212,600	274,746	(610,103)	217,877,243	2,072,826	(610,103)
Washington	WA	49,502,732	134,156	(110,961)	49,525,927	113,030	(110,961)	49,527,996	515,612	(110,961)
Eastern Wyoming	WYP	92,132,905	527,749	(183,594)	92,477,060	350,187	(183,594)	92,643,653	739,226	(183,594)
Utah	UT	260,893,513	1,505,403	(448,297)	261,950,619	1,813,981	(448,297)	263,316,303	3,024,306	(448,297)
Idaho	ID	56,833,443	109,405	(66,774)	56,876,074	110,666	(66,774)	56,919,966	317,530	(66,774)
Western Wyoming	WYU	18,912,655	-	(26,923)	18,885,732	-	(26,923)	18,858,810	-	(26,923)
Pre-merger Pacific	SG	693,207	-	(13,038)	680,170	-	(13,038)	667,132	-	(13,038)
Pre-merger Utah	SG	2,725,535	-	(24,492)	2,701,043	-	(24,492)	2,676,550	-	(24,492)
Post-merger	SG	311,393,872	310,769	(657,285)	311,047,356	1,516,080	(657,285)	311,906,150	496,739	(657,285)
General Office	SO	370,291,657	1,871,105	(1,382,441)	370,780,321	2,211,388	(1,382,441)	371,609,268	5,295,664	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	16,604,870	-	(98,350)	16,506,520	-	(98,350)	16,408,169	-	(98,350)
Fuel Related	SE	3,307,331	-	(11,472)	3,295,859	-	(11,472)	3,284,388	-	(11,472)
Total General Plant		1,423,166,345	6,222,132	(3,691,150)	1,425,697,327	6,408,718	(3,691,150)	1,428,414,895	12,536,732	(3,691,150)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,843,744	-	(170,038)	225,673,706	-	(170,038)	225,503,668	-	(170,038)
Pre-merger Utah	SG	477,596	-	(2,057)	475,540	-	(2,057)	473,483	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,418	-	(86)	4,369,332	-	(86)	4,369,246	-	(86)
Oregon	OR	4,615,415	-	(363)	4,615,052	-	(363)	4,614,689	-	(363)
Fuel Related	SE	9,106	-	(388)	8,717	-	(388)	8,329	-	(388)
Post-merger	SG	211,805,073	-	(53,356)	211,751,717	-	(53,356)	211,698,361	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
Hydro Relicensing	SG-U	10,022,096	-	(14,920)	10,007,175	-	(14,920)	9,992,255	-	(14,920)
General Office	SO	451,886,805	15,216,933	(558,870)	466,544,868	9,686,310	(558,870)	475,672,308	6,921,020	(558,870)
Utah	UT	(26,167,501)	-	(771)	(26,168,272)	-	(771)	(26,169,043)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,697,162	15,216,933	(805,516)	1,083,108,580	9,686,310	(805,516)	1,091,989,374	6,921,020	(805,516)
<b>Total</b>		<b>31,977,686,178</b>	<b>87,421,866</b>	<b>(15,584,299)</b>	<b>32,049,523,745</b>	<b>79,053,572</b>	<b>(15,584,299)</b>	<b>32,112,993,019</b>	<b>84,075,530</b>	<b>(15,584,299)</b>

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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2022	Capital Additions	Retirements	EPIS Balance Oct 2022	Capital Additions	Retirements	EPIS Balance Nov 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,009,677,417	-	(324,223)	1,009,353,194	-	(324,223)	1,009,028,971	-	(324,223)
Pre-merger Utah	SG	1,056,042,463	-	(207,049)	1,055,835,414	-	(207,049)	1,055,628,366	-	(207,049)
Post-merger	SG	4,885,723,537	5,909,594	(2,892,340)	4,888,740,791	12,373,591	(2,892,340)	4,898,222,041	33,496,236	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	252,341	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,982,558,399	5,909,594	(3,423,612)	6,985,044,380	12,373,591	(3,423,612)	6,993,994,359	33,748,577	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	212,069,540	-	(40,100)	212,029,440	-	(40,100)	211,989,340	-	(40,100)
Pre-merger Utah	SG	39,571,883	-	(33,941)	39,537,942	-	(33,941)	39,504,001	-	(33,941)
Post-merger	SG-P	646,068,223	5,853,927	(204,885)	651,717,265	12,645,769	(204,885)	664,158,149	12,485,256	(204,885)
Post-merger	SG-U	163,632,562	1,501,816	(42,077)	165,092,302	1,726,366	(42,077)	166,776,591	7,954,371	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,159,864,337	7,355,743	(321,002)	1,166,899,077	14,372,135	(321,002)	1,180,950,209	20,439,627	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,930,507,893	2,020	(1,588,351)	1,928,921,562	(96,089)	(1,588,351)	1,927,237,122	6,831,649	(1,588,351)
Post-merger Wind	SG-W	3,421,364,127	(48,235)	(122,592)	3,421,193,300	(48,235)	(122,592)	3,421,022,473	2,760,263	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,340,989	103,574	(40,152)	88,404,411	-	(40,152)	88,364,258	27,796	(40,152)
Total Other Plant		5,440,448,139	57,359	(1,751,095)	5,438,754,403	(144,324)	(1,751,095)	5,436,858,984	9,619,707	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	476,379,327	-	(169,145)	476,210,182	-	(169,145)	476,041,036	-	(169,145)
Pre-merger Utah	SG	614,254,402	-	(311,800)	613,942,602	-	(311,800)	613,630,802	-	(311,800)
Post-merger	SG	6,661,598,796	22,404,012	(891,843)	6,683,110,966	48,881,296	(891,843)	6,731,100,419	46,326,584	(891,843)
Total Transmission Plant		7,752,232,525	22,404,012	(1,372,788)	7,773,263,749	48,881,296	(1,372,788)	7,820,772,257	46,326,584	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	327,930,086	4,134,816	(151,471)	331,913,431	17,441,770	(151,471)	349,203,731	10,211,526	(151,471)
Oregon	OR	2,496,014,561	8,996,447	(1,833,415)	2,503,177,593	12,152,099	(1,833,415)	2,513,496,278	15,151,722	(1,833,415)
Washington	WA	603,924,333	1,077,506	(198,519)	604,803,319	781,911	(198,519)	605,386,711	8,579,101	(198,519)
Eastern Wyoming	WYP	725,715,986	2,142,135	(276,213)	727,581,908	2,451,112	(276,213)	729,756,806	2,880,020	(276,213)
Utah	UT	3,582,324,833	32,259,098	(1,532,456)	3,613,051,474	21,885,208	(1,532,456)	3,633,404,226	27,804,147	(1,532,456)
Idaho	ID	424,058,880	4,263,474	(195,685)	428,126,670	1,694,474	(195,685)	429,625,459	2,412,742	(195,685)
Western Wyoming	WYU	149,223,916	-	(31,377)	149,192,539	-	(31,377)	149,161,163	-	(31,377)
Total Distribution Plant		8,309,192,595	52,873,476	(4,219,136)	8,357,846,935	56,406,574	(4,219,136)	8,410,034,374	67,039,258	(4,219,136)

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		EPIS Balance Sep 2022	Capital Additions	Retirements	EPIS Balance Oct 2022	Capital Additions	Retirements	EPIS Balance Nov 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,505,117	78,366	(57,419)	22,526,064	56,992	(57,419)	22,525,637	51,279	(57,419)
Oregon	OR	219,339,966	1,955,568	(610,103)	220,685,431	2,216,134	(610,103)	222,291,461	2,802,648	(610,103)
Washington	WA	49,932,647	485,595	(110,961)	50,307,280	438,706	(110,961)	50,635,025	573,504	(110,961)
Eastern Wyoming	WYP	93,199,285	472,042	(183,594)	93,487,733	248,472	(183,594)	93,552,610	6,677,574	(183,594)
Utah	UT	265,892,312	2,393,485	(448,297)	267,837,500	2,242,034	(448,297)	269,631,237	9,864,497	(448,297)
Idaho	ID	57,170,722	210,285	(66,774)	57,314,233	250,413	(66,774)	57,497,871	1,163,169	(66,774)
Western Wyoming	WYU	18,831,887	-	(26,923)	18,804,964	-	(26,923)	18,778,041	-	(26,923)
Pre-merger Pacific	SG	654,094	-	(13,038)	641,056	-	(13,038)	628,018	-	(13,038)
Pre-merger Utah	SG	2,652,058	-	(24,492)	2,627,566	-	(24,492)	2,603,074	-	(24,492)
Post-merger	SG	311,745,604	217,564	(657,285)	311,305,882	836,297	(657,285)	311,484,894	2,857,868	(657,285)
General Office	SO	375,522,491	2,883,976	(1,382,441)	377,024,027	930,363	(1,382,441)	376,571,949	7,774,969	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	16,309,819	-	(98,350)	16,211,469	-	(98,350)	16,113,119	-	(98,350)
Fuel Related	SE	3,272,916	-	(11,472)	3,261,444	-	(11,472)	3,249,973	-	(11,472)
Total General Plant		1,437,260,477	8,696,881	(3,691,150)	1,442,266,207	7,219,411	(3,691,150)	1,445,794,469	31,765,508	(3,691,150)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,333,630	-	(170,038)	225,163,592	-	(170,038)	224,993,554	-	(170,038)
Pre-merger Utah	SG	471,427	-	(2,057)	469,370	-	(2,057)	467,313	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,160	-	(86)	4,369,073	-	(86)	4,368,987	-	(86)
Oregon	OR	4,614,325	-	(363)	4,613,962	-	(363)	4,613,599	-	(363)
Fuel Related	SE	7,941	-	(388)	7,552	-	(388)	7,164	-	(388)
Post-merger	SG	211,645,005	-	(53,356)	211,591,649	-	(53,356)	211,538,293	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
Hydro Relicensing	SG-U	9,977,335	-	(14,920)	9,962,414	-	(14,920)	9,947,494	-	(14,920)
General Office	SO	482,034,457	1,321,360	(558,870)	482,796,948	366,874	(558,870)	482,604,951	7,403,258	(558,870)
Utah	UT	(26,169,814)	-	(771)	(26,170,585)	-	(771)	(26,171,356)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,098,104,878	1,321,360	(805,516)	1,098,620,723	366,874	(805,516)	1,098,182,081	7,403,258	(805,516)
<b>Total</b>		<b>32,181,484,249</b>	<b>98,618,425</b>	<b>(15,584,299)</b>	<b>32,264,518,376</b>	<b>139,475,556</b>	<b>(15,584,299)</b>	<b>32,388,409,633</b>	<b>216,342,518</b>	<b>(15,584,299)</b>

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		EPIS Balance Dec 2022	Capital Additions	Retirements	EPIS Balance Jan 2023	Capital Additions	Retirements	EPIS Balance Feb 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,008,704,748	-	(324,223)	1,008,380,524	-	(324,223)	1,008,056,301	-	(324,223)
Pre-merger Utah	SG	1,055,421,317	-	(207,049)	1,055,214,268	-	(207,049)	1,055,007,220	-	(207,049)
Post-merger	SG	4,928,825,937	1,121,945	(2,892,340)	4,927,055,542	875,644	(2,892,340)	4,925,038,846	8,677,270	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	252,341	-	-	252,341	-	-	252,341	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		7,024,319,324	1,121,945	(3,423,612)	7,022,017,657	875,644	(3,423,612)	7,019,469,689	8,677,270	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	211,949,240	-	(40,100)	211,909,140	-	(40,100)	211,869,040	-	(40,100)
Pre-merger Utah	SG	39,470,060	-	(33,941)	39,436,120	-	(33,941)	39,402,179	-	(33,941)
Post-merger	SG-P	676,438,519	(40,717)	(204,885)	676,192,917	(84,780)	(204,885)	675,903,252	1,191,899	(204,885)
Post-merger	SG-U	174,688,886	(74,826)	(42,077)	174,571,984	2,762,183	(42,077)	177,292,090	(74,826)	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,201,068,834	(115,543)	(321,002)	1,200,632,289	2,677,402	(321,002)	1,202,988,688	1,117,073	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,932,480,420	(40,864)	(1,588,351)	1,930,851,205	(40,864)	(1,588,351)	1,929,221,990	151,831	(1,588,351)
Post-merger Wind	SG-W	3,423,660,145	35,267	(122,592)	3,423,572,820	35,267	(122,592)	3,423,485,495	3,631,235	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,351,902	4,321	(40,152)	88,316,071	4,321	(40,152)	88,280,240	4,321	(40,152)
Total Other Plant		5,444,727,596	(1,275)	(1,751,095)	5,442,975,226	(1,275)	(1,751,095)	5,441,222,855	3,787,387	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	475,871,891	-	(169,145)	475,702,745	-	(169,145)	475,533,600	-	(169,145)
Pre-merger Utah	SG	613,319,002	-	(311,800)	613,007,202	-	(311,800)	612,695,402	-	(311,800)
Post-merger	SG	6,776,535,160	4,161,739	(891,843)	6,779,805,056	3,621,747	(891,843)	6,782,534,960	18,625,265	(891,843)
Total Transmission Plant		7,865,726,052	4,161,739	(1,372,788)	7,868,515,003	3,621,747	(1,372,788)	7,870,763,962	18,625,265	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	359,263,786	719,210	(151,471)	359,831,526	915,078	(151,471)	360,595,134	2,879,431	(151,471)
Oregon	OR	2,526,814,584	1,899,327	(1,833,415)	2,526,880,496	2,252,790	(1,833,415)	2,527,299,871	14,172,890	(1,833,415)
Washington	WA	613,767,293	537,245	(198,519)	614,106,018	650,476	(198,519)	614,557,974	2,050,427	(198,519)
Eastern Wyoming	WYP	732,360,613	1,385,182	(276,213)	733,469,582	1,491,837	(276,213)	734,685,205	1,776,963	(276,213)
Utah	UT	3,659,675,917	13,119,823	(1,532,456)	3,671,263,284	19,528,832	(1,532,456)	3,689,259,660	14,468,789	(1,532,456)
Idaho	ID	431,842,517	1,243,158	(195,685)	432,889,990	1,274,807	(195,685)	433,969,113	1,664,347	(195,685)
Western Wyoming	WYU	149,129,786	-	(31,377)	149,098,409	-	(31,377)	149,067,032	-	(31,377)
Total Distribution Plant		8,472,854,496	18,903,945	(4,219,136)	8,487,539,305	26,113,819	(4,219,136)	8,509,433,989	37,012,848	(4,219,136)



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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Dec 2022	Capital Additions	Retirements	EPIS Balance Jan 2023	Capital Additions	Retirements	EPIS Balance Feb 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,519,497	8,006	(57,419)	22,470,083	6,815	(57,419)	22,419,479	9,890	(57,419)
Oregon	OR	224,484,006	42,034	(610,103)	223,915,936	37,905	(610,103)	223,343,738	61,594	(610,103)
Washington	WA	51,097,568	11,241	(110,961)	50,997,847	9,465	(110,961)	50,896,351	14,014	(110,961)
Eastern Wyoming	WYP	100,046,590	592,218	(183,594)	100,455,214	271,938	(183,594)	100,543,558	315,139	(183,594)
Utah	UT	279,047,437	1,714,841	(448,297)	280,313,981	566,192	(448,297)	280,431,876	987,295	(448,297)
Idaho	ID	58,594,266	297,491	(66,774)	58,824,983	192,006	(66,774)	58,950,215	131,478	(66,774)
Western Wyoming	WYU	18,751,119	-	(26,923)	18,724,196	-	(26,923)	18,697,273	-	(26,923)
Pre-merger Pacific	SG	614,980	-	(13,038)	601,942	-	(13,038)	588,905	-	(13,038)
Pre-merger Utah	SG	2,578,581	-	(24,492)	2,554,089	-	(24,492)	2,529,597	-	(24,492)
Post-merger	SG	313,685,476	967,099	(657,285)	313,995,290	229,980	(657,285)	313,567,985	240,160	(657,285)
General Office	SO	382,964,477	453,021	(1,382,441)	382,035,057	7,544,050	(1,382,441)	388,196,667	2,911,994	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	16,014,769	-	(98,350)	15,916,419	-	(98,350)	15,818,069	-	(98,350)
Fuel Related	SE	3,238,501	-	(11,472)	3,227,029	-	(11,472)	3,215,558	-	(11,472)
<b>Total General Plant</b>		<b>1,473,868,826</b>	<b>4,085,950</b>	<b>(3,691,150)</b>	<b>1,474,263,627</b>	<b>8,858,351</b>	<b>(3,691,150)</b>	<b>1,479,430,827</b>	<b>4,671,564</b>	<b>(3,691,150)</b>
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Total Mining Plant</b>		<b>1,822,901</b>	<b>-</b>	<b>-</b>	<b>1,822,901</b>	<b>-</b>	<b>-</b>	<b>1,822,901</b>	<b>-</b>	<b>-</b>
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	224,823,516	-	(170,038)	224,653,478	-	(170,038)	224,483,440	-	(170,038)
Pre-merger Utah	SG	465,257	-	(2,057)	463,200	-	(2,057)	461,143	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,368,901	-	(86)	4,368,815	-	(86)	4,368,728	-	(86)
Oregon	OR	4,613,235	-	(363)	4,612,872	-	(363)	4,612,509	-	(363)
Fuel Related	SE	6,776	-	(388)	6,387	-	(388)	5,999	-	(388)
Post-merger	SG	211,484,937	-	(53,356)	211,431,581	-	(53,356)	211,378,225	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
Hydro Relicensing	SG-U	9,932,573	-	(14,920)	9,917,653	-	(14,920)	9,902,732	-	(14,920)
General Office	SO	489,449,339	608,866	(558,870)	489,499,334	2,081,389	(558,870)	491,021,853	7,080,100	(558,870)
Utah	UT	(26,172,127)	-	(771)	(26,172,898)	-	(771)	(26,173,669)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
<b>Total Intangible Plant</b>		<b>1,104,779,823</b>	<b>608,866</b>	<b>(805,516)</b>	<b>1,104,583,173</b>	<b>2,081,389</b>	<b>(805,516)</b>	<b>1,105,859,046</b>	<b>7,080,100</b>	<b>(805,516)</b>
<b>Total</b>		<b>32,589,167,852</b>	<b>28,765,626</b>	<b>(15,584,299)</b>	<b>32,602,349,180</b>	<b>44,227,077</b>	<b>(15,584,299)</b>	<b>32,630,991,958</b>	<b>80,971,507</b>	<b>(15,584,299)</b>

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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Mar 2023	Capital Additions	Retirements	EPIS Balance Apr 2023	Capital Additions	Retirements	EPIS Balance May 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,007,732,078	-	(324,223)	1,007,407,855	-	(324,223)	1,007,083,632	-	(324,223)
Pre-merger Utah	SG	1,054,800,171	-	(207,049)	1,054,593,123	-	(207,049)	1,054,386,074	-	(207,049)
Post-merger	SG	4,930,823,776	18,715,929	(2,892,340)	4,946,647,364	3,105,144	(2,892,340)	4,946,860,167	25,021,088	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	252,341	335,165	-	587,506	-	-	587,506	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		7,024,723,347	19,051,094	(3,423,612)	7,040,350,829	3,105,144	(3,423,612)	7,040,032,361	25,021,088	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	211,828,940	-	(40,100)	211,788,839	-	(40,100)	211,748,739	-	(40,100)
Pre-merger Utah	SG	39,368,238	-	(33,941)	39,334,297	-	(33,941)	39,300,356	-	(33,941)
Post-merger	SG-P	676,890,266	1,763,663	(204,885)	678,449,044	264,394	(204,885)	678,508,552	1,526,127	(204,885)
Post-merger	SG-U	177,175,188	(74,826)	(42,077)	177,058,285	(74,826)	(42,077)	176,941,383	550,826	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,203,784,759	1,688,837	(321,002)	1,205,152,593	189,568	(321,002)	1,205,021,158	2,076,953	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,927,785,470	33,155	(1,588,351)	1,926,230,274	276,910	(1,588,351)	1,924,918,833	225,306	(1,588,351)
Post-merger Wind	SG-W	3,426,994,138	35,267	(122,592)	3,426,906,814	35,267	(122,592)	3,426,819,489	3,631,235	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,244,409	417,048	(40,152)	88,621,306	4,321	(40,152)	88,585,475	39,587	(40,152)
Total Other Plant		5,443,259,147	485,470	(1,751,095)	5,441,993,522	316,499	(1,751,095)	5,440,558,926	3,896,129	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	475,364,455	-	(169,145)	475,195,309	-	(169,145)	475,026,164	-	(169,145)
Pre-merger Utah	SG	612,383,602	-	(311,800)	612,071,802	-	(311,800)	611,760,002	-	(311,800)
Post-merger	SG	6,800,268,382	8,589,569	(891,843)	6,807,966,108	31,039,094	(891,843)	6,838,113,359	23,150,583	(891,843)
Total Transmission Plant		7,888,016,439	8,589,569	(1,372,788)	7,895,233,219	31,039,094	(1,372,788)	7,924,899,525	23,150,583	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	363,323,095	891,029	(151,471)	364,062,653	4,361,687	(151,471)	368,272,869	5,063,877	(151,471)
Oregon	OR	2,539,639,346	7,597,604	(1,833,415)	2,545,403,535	14,964,100	(1,833,415)	2,558,534,220	14,514,389	(1,833,415)
Washington	WA	616,409,882	1,674,045	(198,519)	617,885,407	2,775,393	(198,519)	620,462,281	2,790,272	(198,519)
Eastern Wyoming	WYP	736,185,955	1,842,221	(276,213)	737,751,963	1,849,494	(276,213)	739,325,243	2,194,437	(276,213)
Utah	UT	3,702,195,994	14,701,951	(1,532,456)	3,715,365,489	80,263,723	(1,532,456)	3,794,096,755	27,047,501	(1,532,456)
Idaho	ID	435,437,775	1,696,426	(195,685)	436,938,516	1,615,693	(195,685)	438,358,525	3,957,124	(195,685)
Western Wyoming	WYU	149,035,655	-	(31,377)	149,004,278	-	(31,377)	148,972,902	-	(31,377)
Total Distribution Plant		8,542,227,701	28,403,275	(4,219,136)	8,566,411,841	105,830,090	(4,219,136)	8,668,022,795	55,567,601	(4,219,136)

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		EPIS Balance Mar 2023	Capital Additions	Retirements	EPIS Balance Apr 2023	Capital Additions	Retirements	EPIS Balance May 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,371,950	5,019	(57,419)	22,319,550	12,921	(57,419)	22,275,052	20,552	(57,419)
Oregon	OR	222,795,229	52,644	(610,103)	222,237,770	117,647	(610,103)	221,745,313	112,102	(610,103)
Washington	WA	50,799,404	8,139	(110,961)	50,696,581	20,380	(110,961)	50,606,000	28,564	(110,961)
Eastern Wyoming	WYP	100,675,103	313,362	(183,594)	100,804,871	1,491,210	(183,594)	102,112,487	600,035	(183,594)
Utah	UT	280,970,874	682,367	(448,297)	281,204,943	952,083	(448,297)	281,708,730	1,577,620	(448,297)
Idaho	ID	59,014,918	130,517	(66,774)	59,078,661	170,253	(66,774)	59,182,139	224,230	(66,774)
Western Wyoming	WYU	18,670,350	-	(26,923)	18,643,428	-	(26,923)	18,616,505	-	(26,923)
Pre-merger Pacific	SG	575,867	-	(13,038)	562,829	-	(13,038)	549,791	-	(13,038)
Pre-merger Utah	SG	2,505,105	-	(24,492)	2,480,612	-	(24,492)	2,456,120	-	(24,492)
Post-merger	SG	313,150,859	217,585	(657,285)	312,711,159	212,037	(657,285)	312,265,911	170,611	(657,285)
General Office	SO	389,726,220	1,751,720	(1,382,441)	390,095,500	1,248,097	(1,382,441)	389,961,156	13,196,394	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	15,719,719	-	(98,350)	15,621,369	-	(98,350)	15,523,019	-	(98,350)
Fuel Related	SE	3,204,086	-	(11,472)	3,192,614	-	(11,472)	3,181,143	-	(11,472)
Total General Plant		1,480,411,242	3,161,353	(3,691,150)	1,479,881,445	4,224,629	(3,691,150)	1,480,414,923	15,930,107	(3,691,150)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	224,313,402	-	(170,038)	224,143,364	-	(170,038)	223,973,327	-	(170,038)
Pre-merger Utah	SG	459,087	-	(2,057)	457,030	-	(2,057)	454,974	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,368,642	-	(86)	4,368,556	-	(86)	4,368,470	-	(86)
Oregon	OR	4,612,146	-	(363)	4,611,782	-	(363)	4,611,419	-	(363)
Fuel Related	SE	5,611	-	(388)	5,223	-	(388)	4,834	-	(388)
Post-merger	SG	211,324,869	-	(53,356)	211,271,513	-	(53,356)	211,218,157	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,413,085	-	(4,666)	103,408,419	-	(4,666)	103,403,753	-	(4,666)
Hydro Relicensing	SG-U	9,887,812	-	(14,920)	9,872,892	-	(14,920)	9,857,971	-	(14,920)
General Office	SO	497,543,083	2,801,718	(558,870)	499,785,930	2,303,706	(558,870)	501,530,766	6,704,769	(558,870)
Utah	UT	(26,174,441)	-	(771)	(26,175,212)	-	(771)	(26,175,983)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,112,133,630	2,801,718	(805,516)	1,114,129,833	2,303,706	(805,516)	1,115,628,023	6,704,769	(805,516)
<b>Total</b>		<b>32,696,379,166</b>	<b>64,181,316</b>	<b>(15,584,299)</b>	<b>32,744,976,183</b>	<b>147,008,729</b>	<b>(15,584,299)</b>	<b>32,876,400,613</b>	<b>132,347,228</b>	<b>(15,584,299)</b>

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		EPIS Balance Jun 2023	Capital Additions	Retirements	EPIS Balance Jul 2023	Capital Additions	Retirements	EPIS Balance Aug 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,006,759,408	-	(324,223)	1,006,435,185	-	(324,223)	1,006,110,962	-	(324,223)
Pre-merger Utah	SG	1,054,179,026	-	(207,049)	1,053,971,977	-	(207,049)	1,053,764,929	-	(207,049)
Post-merger	SG	4,968,988,915	686,070	(2,892,340)	4,966,782,644	616,446	(2,892,340)	4,964,506,750	39,662,295	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	587,506	-	-	587,506	-	-	587,506	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		7,061,629,836	686,070	(3,423,612)	7,058,892,294	616,446	(3,423,612)	7,056,085,127	39,662,295	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	211,708,639	-	(40,100)	211,668,539	-	(40,100)	211,628,439	-	(40,100)
Pre-merger Utah	SG	39,266,415	-	(33,941)	39,232,474	-	(33,941)	39,198,534	-	(33,941)
Post-merger	SG-P	679,829,794	(84,780)	(204,885)	679,540,129	(84,780)	(204,885)	679,250,464	(84,780)	(204,885)
Post-merger	SG-U	177,450,132	1,245,055	(42,077)	178,653,110	(74,826)	(42,077)	178,536,208	(74,826)	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,777,109	1,160,274	(321,002)	1,207,616,380	(159,606)	(321,002)	1,207,135,772	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,923,555,788	22,303	(1,588,351)	1,921,989,741	(24,926)	(1,588,351)	1,920,376,464	(24,926)	(1,588,351)
Post-merger Wind	SG-W	3,430,328,132	35,267	(122,592)	3,430,240,807	35,267	(122,592)	3,430,153,483	3,631,235	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,584,910	4,321	(40,152)	88,549,079	4,321	(40,152)	88,513,248	4,321	(40,152)
Total Other Plant		5,442,703,960	61,892	(1,751,095)	5,441,014,756	14,663	(1,751,095)	5,439,278,324	3,610,631	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	474,857,018	-	(169,145)	474,687,873	-	(169,145)	474,518,727	-	(169,145)
Pre-merger Utah	SG	611,448,202	-	(311,800)	611,136,402	-	(311,800)	610,824,602	-	(311,800)
Post-merger	SG	6,860,372,099	8,860,925	(891,843)	6,868,341,181	14,735,696	(891,843)	6,882,185,034	5,067,668	(891,843)
Total Transmission Plant		7,946,677,319	8,860,925	(1,372,788)	7,954,165,456	14,735,696	(1,372,788)	7,967,528,364	5,067,668	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	373,185,275	3,979,072	(151,471)	377,012,877	701,787	(151,471)	377,563,193	585,344	(151,471)
Oregon	OR	2,571,215,195	16,910,320	(1,833,415)	2,586,292,100	6,439,549	(1,833,415)	2,590,898,234	3,738,479	(1,833,415)
Washington	WA	623,054,033	4,453,038	(198,519)	627,308,552	1,304,789	(198,519)	628,414,821	773,249	(198,519)
Eastern Wyoming	WYP	741,243,467	1,947,187	(276,213)	742,914,441	2,173,215	(276,213)	744,811,443	2,098,905	(276,213)
Utah	UT	3,819,611,801	14,678,822	(1,532,456)	3,832,758,166	15,765,392	(1,532,456)	3,846,991,103	16,827,453	(1,532,456)
Idaho	ID	442,119,965	1,632,870	(195,685)	443,557,150	1,836,567	(195,685)	445,198,032	1,943,130	(195,685)
Western Wyoming	WYU	148,941,525	-	(31,377)	148,910,148	-	(31,377)	148,878,771	-	(31,377)
Total Distribution Plant		8,719,371,260	43,601,309	(4,219,136)	8,758,753,434	28,221,299	(4,219,136)	8,782,755,597	25,966,559	(4,219,136)

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		EPIS Balance Jun 2023	Capital Additions	Retirements	EPIS Balance Jul 2023	Capital Additions	Retirements	EPIS Balance Aug 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,238,184	35,271	(57,419)	22,216,036	14,321	(57,419)	22,172,938	303,193	(57,419)
Oregon	OR	221,247,312	263,965	(610,103)	220,901,174	291,970	(610,103)	220,583,040	498,362	(610,103)
Washington	WA	50,523,603	52,831	(110,961)	50,465,473	23,420	(110,961)	50,377,932	45,626	(110,961)
Eastern Wyoming	WYP	102,528,928	4,333,009	(183,594)	106,678,342	597,131	(183,594)	107,091,879	436,223	(183,594)
Utah	UT	282,838,052	876,446	(448,297)	283,266,201	1,333,614	(448,297)	284,151,518	1,177,695	(448,297)
Idaho	ID	59,339,595	157,271	(66,774)	59,430,092	223,367	(66,774)	59,586,684	171,762	(66,774)
Western Wyoming	WYU	18,589,582	-	(26,923)	18,562,659	-	(26,923)	18,535,737	-	(26,923)
Pre-merger Pacific	SG	536,753	-	(13,038)	523,715	-	(13,038)	510,677	-	(13,038)
Pre-merger Utah	SG	2,431,628	-	(24,492)	2,407,136	-	(24,492)	2,382,643	-	(24,492)
Post-merger	SG	311,779,237	179,507	(657,285)	311,301,458	842,865	(657,285)	311,487,038	440,595	(657,285)
General Office	SO	401,775,109	4,439,480	(1,382,441)	404,832,149	2,007,348	(1,382,441)	405,457,057	1,665,280	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	15,424,669	-	(98,350)	15,326,318	-	(98,350)	15,227,968	-	(98,350)
Fuel Related	SE	3,169,671	-	(11,472)	3,158,199	-	(11,472)	3,146,728	-	(11,472)
Total General Plant		1,492,653,881	10,337,782	(3,691,150)	1,499,300,512	5,334,037	(3,691,150)	1,500,943,399	4,738,735	(3,691,150)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,803,289	-	(170,038)	223,633,251	-	(170,038)	223,463,213	-	(170,038)
Pre-merger Utah	SG	452,917	-	(2,057)	450,860	-	(2,057)	448,804	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,368,383	-	(86)	4,368,297	-	(86)	4,368,211	-	(86)
Oregon	OR	4,611,056	-	(363)	4,610,692	-	(363)	4,610,329	-	(363)
Fuel Related	SE	4,446	-	(388)	4,058	-	(388)	3,669	-	(388)
Post-merger	SG	211,164,802	-	(53,356)	211,111,446	-	(53,356)	211,058,090	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,399,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
Hydro Relicensing	SG-U	9,843,051	-	(14,920)	9,828,130	-	(14,920)	9,813,210	-	(14,920)
General Office	SO	507,676,665	8,783,636	(558,870)	515,901,431	2,468,190	(558,870)	517,810,751	3,321,610	(558,870)
Utah	UT	(26,176,754)	-	(771)	(26,177,525)	-	(771)	(26,178,296)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,121,527,276	8,783,636	(805,516)	1,129,505,397	2,468,190	(805,516)	1,131,168,071	3,321,610	(805,516)
<b>Total</b>		<b>32,993,163,542</b>	<b>73,491,887</b>	<b>(15,584,299)</b>	<b>33,051,071,130</b>	<b>51,230,724</b>	<b>(15,584,299)</b>	<b>33,086,717,555</b>	<b>82,207,892</b>	<b>(15,584,299)</b>

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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2023	Capital Additions	Retirements	EPIS Balance Oct 2023	Capital Additions	Retirements	EPIS Balance Nov 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,005,786,739	-	(324,223)	1,005,462,515	-	(324,223)	1,005,138,292	-	(324,223)
Pre-merger Utah	SG	1,053,557,880	-	(207,049)	1,053,350,831	-	(207,049)	1,053,143,783	-	(207,049)
Post-merger	SG	5,001,276,705	4,759,411	(2,892,340)	5,003,143,776	8,652,985	(2,892,340)	5,008,904,420	29,684,810	(2,892,340)
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Pollution Control Equipment	SG	587,506	-	-	587,506	-	-	587,506	820,832	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		7,092,323,811	4,759,411	(3,423,612)	7,093,659,610	8,652,985	(3,423,612)	7,098,888,982	30,505,642	(3,423,612)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	211,588,339	-	(40,100)	211,548,239	-	(40,100)	211,508,138	-	(40,100)
Pre-merger Utah	SG	39,164,593	-	(33,941)	39,130,652	-	(33,941)	39,096,711	-	(33,941)
Post-merger	SG-P	678,960,798	1,406,748	(204,885)	680,162,661	4,054,990	(204,885)	684,012,766	61,818,570	(204,885)
Post-merger	SG-U	178,419,305	7,740,815	(42,077)	186,118,044	6,852,643	(42,077)	192,928,610	10,348,952	(42,077)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,655,163	9,147,563	(321,002)	1,215,481,723	10,907,634	(321,002)	1,226,068,354	72,167,522	(321,002)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,918,763,187	45,544,801	(1,588,351)	1,962,719,637	3,354,769	(1,588,351)	1,964,486,056	2,886,480	(1,588,351)
Post-merger Wind	SG-W	3,433,662,126	69,785	(122,592)	3,433,609,319	81,648,371	(122,592)	3,515,135,099	4,240,126	(122,592)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	88,477,417	83,363	(40,152)	88,520,628	4,321	(40,152)	88,484,798	4,321	(40,152)
Total Other Plant		5,441,137,860	45,697,950	(1,751,095)	5,485,084,715	85,007,462	(1,751,095)	5,568,341,081	7,130,927	(1,751,095)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	474,349,582	-	(169,145)	474,180,437	-	(169,145)	474,011,291	-	(169,145)
Pre-merger Utah	SG	610,512,802	-	(311,800)	610,201,002	-	(311,800)	609,889,202	-	(311,800)
Post-merger	SG	6,886,360,860	40,925,545	(891,843)	6,926,394,562	79,197,067	(891,843)	7,004,699,786	115,995,694	(891,843)
Total Transmission Plant		7,971,223,244	40,925,545	(1,372,788)	8,010,776,000	79,197,067	(1,372,788)	8,088,600,280	115,995,694	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	377,997,067	1,657,446	(151,471)	379,503,042	1,377,061	(151,471)	380,728,633	54,070,742	(151,471)
Oregon	OR	2,592,803,298	4,932,753	(1,833,415)	2,595,902,636	5,820,825	(1,833,415)	2,599,890,046	35,385,477	(1,833,415)
Washington	WA	628,989,550	1,108,536	(198,519)	629,899,566	980,789	(198,519)	630,681,836	7,109,541	(198,519)
Eastern Wyoming	WYP	746,634,134	1,730,060	(276,213)	748,087,981	1,624,552	(276,213)	749,436,320	1,588,582	(276,213)
Utah	UT	3,862,286,100	22,607,585	(1,532,456)	3,883,361,229	18,203,679	(1,532,456)	3,900,032,452	77,421,688	(1,532,456)
Idaho	ID	446,945,477	1,601,456	(195,685)	448,351,249	1,480,903	(195,685)	449,636,468	1,481,786	(195,685)
Western Wyoming	WYU	148,847,394	-	(31,377)	148,816,017	-	(31,377)	148,784,640	-	(31,377)
Total Distribution Plant		8,804,503,021	33,637,836	(4,219,136)	8,833,921,721	29,487,811	(4,219,136)	8,859,190,396	177,057,817	(4,219,136)

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		EPIS Balance Sep 2023	Capital Additions	Retirements	EPIS Balance Oct 2023	Capital Additions	Retirements	EPIS Balance Nov 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,418,713	40,712	(57,419)	22,402,006	21,928	(57,419)	22,366,514	1,803,449	(57,419)
Oregon	OR	220,471,299	807,202	(610,103)	220,668,397	233,840	(610,103)	220,292,134	10,930,426	(610,103)
Washington	WA	50,312,597	61,178	(110,961)	50,262,814	36,837	(110,961)	50,188,690	2,015,665	(110,961)
Eastern Wyoming	WYP	107,344,508	596,801	(183,594)	107,757,715	798,824	(183,594)	108,372,945	1,130,048	(183,594)
Utah	UT	284,880,916	2,513,518	(448,297)	286,946,137	2,139,399	(448,297)	288,637,239	3,583,169	(448,297)
Idaho	ID	59,691,672	223,545	(66,774)	59,848,443	289,587	(66,774)	60,071,255	811,179	(66,774)
Western Wyoming	WYU	18,508,814	-	(26,923)	18,481,891	-	(26,923)	18,454,968	-	(26,923)
Pre-merger Pacific	SG	497,640	-	(13,038)	484,602	-	(13,038)	471,564	-	(13,038)
Pre-merger Utah	SG	2,358,151	-	(24,492)	2,333,659	-	(24,492)	2,309,167	-	(24,492)
Post-merger	SG	311,270,347	2,022,143	(657,285)	312,635,205	1,416,319	(657,285)	313,394,238	4,698,299	(657,285)
General Office	SO	405,739,896	2,021,607	(1,382,441)	406,379,062	2,607,109	(1,382,441)	407,603,730	5,965,804	(1,382,441)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	-
Customer Service	CN	15,129,618	-	(98,350)	15,031,268	-	(98,350)	14,932,918	-	(98,350)
Fuel Related	SE	3,135,256	-	(11,472)	3,123,784	-	(11,472)	3,112,312	-	(11,472)
Total General Plant		1,501,990,984	8,286,707	(3,691,150)	1,506,586,541	7,543,842	(3,691,150)	1,510,439,233	30,938,039	(3,691,150)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,293,175	-	(170,038)	223,123,137	-	(170,038)	222,953,099	-	(170,038)
Pre-merger Utah	SG	446,747	-	(2,057)	444,691	-	(2,057)	442,634	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,368,125	-	(86)	4,368,038	-	(86)	4,367,952	-	(86)
Oregon	OR	4,609,966	-	(363)	4,609,603	-	(363)	4,609,239	-	(363)
Fuel Related	SE	3,281	-	(388)	2,893	-	(388)	2,504	-	(388)
Post-merger	SG	211,004,734	-	(53,356)	210,951,378	-	(53,356)	210,898,022	-	(53,356)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
Hydro Relicensing	SG-U	9,798,289	-	(14,920)	9,783,369	-	(14,920)	9,768,449	-	(14,920)
General Office	SO	520,573,491	2,452,197	(558,870)	522,466,818	2,629,980	(558,870)	524,537,928	15,779,847	(558,870)
Utah	UT	(26,179,067)	-	(771)	(26,179,838)	-	(771)	(26,180,609)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,133,684,166	2,452,197	(805,516)	1,135,330,847	2,629,980	(805,516)	1,137,155,312	15,779,847	(805,516)
<b>Total</b>		<b>33,153,341,148</b>	<b>144,907,209</b>	<b>(15,584,299)</b>	<b>33,282,664,058</b>	<b>223,426,780</b>	<b>(15,584,299)</b>	<b>33,490,506,540</b>	<b>449,575,488</b>	<b>(15,584,299)</b>

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		EPIS Balance Dec 2023	Capital Additions	Retirements	EPIS Balance Jan 2024	Capital Additions	Retirements	EPIS Balance Feb 2024	Capital Additions	
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,004,814,069	-	(324,223)	1,004,489,846	-	(324,223)	1,004,165,622	-	
Pre-merger Utah	SG	1,052,936,734	-	(207,049)	1,052,729,686	-	(207,049)	1,052,522,637	-	
Post-merger	SG	5,035,696,890	1,115,175	(2,892,340)	5,033,919,724	1,053,565	(2,892,340)	5,032,080,949	4,185,715	
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	
Pollution Control Equipment	SG	1,408,338	-	-	1,408,338	-	-	1,408,338	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	
Total Steam Plant		7,125,971,012	1,115,175	(3,423,612)	7,123,662,575	1,053,565	(3,423,612)	7,121,292,528	4,185,715	
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	211,468,038	-	(40,100)	211,427,938	-	(40,100)	211,387,838	-	
Pre-merger Utah	SG	39,062,770	-	(33,941)	39,028,829	-	(33,941)	38,994,888	-	
Post-merger	SG-P	745,626,451	(84,780)	(204,885)	745,336,786	(84,780)	(204,885)	745,047,121	(84,780)	
Post-merger	SG-U	203,235,486	(74,826)	(42,077)	203,118,583	(74,826)	(42,077)	203,001,681	(74,826)	
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	
Total Hydro Plant		1,297,914,874	(159,606)	(321,002)	1,297,434,265	(159,606)	(321,002)	1,296,953,656	(159,606)	
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	
Post-merger	SG	1,965,784,184	(27,336)	(1,588,351)	1,964,168,497	(27,336)	(1,588,351)	1,962,552,810	(27,336)	
Post-merger Wind	SG-W	3,519,252,633	771,290	(122,592)	3,519,901,331	771,290	(122,592)	3,520,550,029	6,739,020	
Black Cap Solar	OR	-	-	-	-	-	-	-	-	
Post-merger	SG	88,448,967	4,451	(40,152)	88,413,265	4,451	(40,152)	88,377,564	4,451	
Total Other Plant		5,573,720,913	748,405	(1,751,095)	5,572,718,223	748,405	(1,751,095)	5,571,715,533	6,716,135	
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	473,842,146	-	(169,145)	473,673,000	-	(169,145)	473,503,855	-	
Pre-merger Utah	SG	609,577,402	-	(311,800)	609,265,602	-	(311,800)	608,953,802	-	
Post-merger	SG	7,119,803,637	3,099,145	(891,843)	7,122,010,940	8,302,722	(891,843)	7,129,421,819	4,363,465	
Total Transmission Plant		8,203,223,185	3,099,145	(1,372,788)	8,204,949,542	8,302,722	(1,372,788)	8,211,879,476	4,363,465	
<b>Distribution Plant:</b>										
California	CA	434,647,904	86,966	(151,471)	434,583,399	43,511	(151,471)	434,475,440	198,399	
Oregon	OR	2,633,442,109	4,050,755	(1,833,415)	2,635,659,449	4,770,404	(1,833,415)	2,638,596,438	13,894,582	
Washington	WA	637,592,858	243,246	(198,519)	637,637,585	245,613	(198,519)	637,684,678	773,382	
Eastern Wyoming	WYP	750,748,689	1,270,382	(276,213)	751,742,857	1,398,300	(276,213)	752,864,943	1,712,290	
Utah	UT	3,975,921,685	8,663,664	(1,532,456)	3,983,052,892	15,947,614	(1,532,456)	3,997,468,051	11,515,634	
Idaho	ID	450,922,570	1,188,445	(195,685)	451,915,330	1,234,851	(195,685)	452,954,496	1,647,644	
Western Wyoming	WYU	148,753,264	-	(31,377)	148,721,887	-	(31,377)	148,690,510	-	
Total Distribution Plant		9,032,029,078	15,503,457	(4,219,136)	9,043,313,399	23,640,292	(4,219,136)	9,062,734,556	29,741,931	



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		EPIS Balance Dec 2023	Capital Additions	Retirements	EPIS Balance Jan 2024	Capital Additions	Retirements	EPIS Balance Feb 2024	Capital Additions	
<b>General Plant:</b>										
California	CA	24,112,545	8,531	(57,419)	24,063,656	7,090	(57,419)	24,013,327	10,324	
Oregon	OR	230,612,457	37,788	(610,103)	230,040,141	44,745	(610,103)	229,474,783	72,830	
Washington	WA	52,093,394	12,219	(110,961)	51,994,651	11,622	(110,961)	51,895,312	18,014	
Eastern Wyoming	WYP	109,319,398	589,270	(183,594)	109,725,074	262,562	(183,594)	109,804,042	3,510,350	
Utah	UT	291,772,111	1,299,374	(448,297)	292,623,188	530,136	(448,297)	292,705,027	634,245	
Idaho	ID	60,815,660	236,095	(66,774)	60,984,980	127,096	(66,774)	61,045,302	142,280	
Western Wyoming	WYU	18,428,046	-	(26,923)	18,401,123	-	(26,923)	18,374,200	-	
Pre-merger Pacific	SG	458,526	-	(13,038)	445,488	-	(13,038)	432,450	-	
Pre-merger Utah	SG	2,284,674	-	(24,492)	2,260,182	-	(24,492)	2,235,690	-	
Post-merger	SG	317,435,252	180,544	(657,285)	316,958,510	182,753	(657,285)	316,483,978	186,071	
General Office	SO	412,187,093	1,762,474	(1,382,441)	412,567,127	2,516,037	(1,382,441)	413,700,723	2,246,424	
General Office	SG	-	-	-	-	-	-	-	-	
General Office	SG	231,558	-	-	231,558	-	-	231,558	-	
Customer Service	CN	14,834,568	-	(98,350)	14,736,218	-	(98,350)	14,637,868	-	
Fuel Related	SE	3,100,841	-	(11,472)	3,089,369	-	(11,472)	3,077,897	-	
Total General Plant		1,537,686,122	4,126,294	(3,691,150)	1,538,121,266	3,682,040	(3,691,150)	1,538,112,156	6,820,539	
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	
Customer Service	CN	222,783,061	-	(170,038)	222,613,023	-	(170,038)	222,442,985	-	
Pre-merger Utah	SG	440,577	-	(2,057)	438,521	-	(2,057)	436,464	-	
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	
Idaho	ID	4,367,866	-	(86)	4,367,780	-	(86)	4,367,693	-	
Oregon	OR	4,608,876	-	(363)	4,608,513	-	(363)	4,608,149	-	
Fuel Related	SE	2,116	-	(388)	1,728	-	(388)	1,339	-	
Post-merger	SG	210,844,666	-	(53,356)	210,791,310	-	(53,356)	210,737,954	-	
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	
Hydro Relicensing	SG-P	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	
Hydro Relicensing	SG-U	9,753,528	-	(14,920)	9,738,608	-	(14,920)	9,723,687	-	
General Office	SO	539,758,906	3,764,425	(558,870)	542,964,461	2,746,477	(558,870)	545,152,068	11,289,279	
Utah	UT	(26,181,380)	-	(771)	(26,182,152)	-	(771)	(26,182,923)	-	
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,152,129,644	3,764,425	(805,516)	1,155,088,553	2,746,477	(805,516)	1,157,029,515	11,289,279	
<b>Total</b>		<b>33,924,497,728</b>	<b>28,197,294</b>	<b>(15,584,299)</b>	<b>33,937,110,723</b>	<b>40,013,896</b>	<b>(15,584,299)</b>	<b>33,961,540,321</b>	<b>62,957,458</b>	

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Description	Factor	Retirements	Adjusted EPIS Balance Mar 2024	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2024	Capital Additions	Retirements	Adjusted EPIS Balance May 2024	Capital Additions
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	(324,223)	1,003,841,399	-	(324,223)	1,003,517,176	-	(324,223)	1,003,192,953	-
Pre-merger Utah	SG	(207,049)	1,052,315,589	-	(207,049)	1,052,108,540	-	(207,049)	1,051,901,491	-
Post-merger	SG	(2,892,340)	5,033,374,323	47,833,118	(2,892,340)	5,078,315,101	3,109,821	(2,892,340)	5,078,532,581	8,500,683
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-
Pollution Control Equipment	SG	-	1,408,338	-	-	1,408,338	-	-	1,408,338	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-
Total Steam Plant		(3,423,612)	7,122,054,631	47,833,118	(3,423,612)	7,166,464,136	3,109,821	(3,423,612)	7,166,150,345	8,500,683
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	(40,100)	211,347,738	-	(40,100)	211,307,638	-	(40,100)	211,267,538	-
Pre-merger Utah	SG	(33,941)	38,960,948	-	(33,941)	38,927,007	-	(33,941)	38,893,066	-
Post-merger	SG-P	(204,885)	744,757,455	3,658,144	(204,885)	748,210,715	1,457,454	(204,885)	749,463,284	3,433,567
Post-merger	SG-U	(42,077)	202,884,779	(74,826)	(42,077)	202,767,876	(74,826)	(42,077)	202,650,974	3,453,293
Klamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-
Total Hydro Plant		(321,002)	1,296,473,047	3,583,318	(321,002)	1,299,735,363	1,382,628	(321,002)	1,300,796,989	6,886,861
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	(1,588,351)	1,960,937,123	29,008,677	(1,588,351)	1,988,357,449	602,488	(1,588,351)	1,987,371,586	963,932
Post-merger Wind	SG-W	(122,592)	3,527,166,457	771,290	(122,592)	3,527,815,155	771,290	(122,592)	3,528,463,853	6,739,020
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	(40,152)	88,341,863	4,451	(40,152)	88,306,162	4,451	(40,152)	88,270,461	40,775
Total Other Plant		(1,751,095)	5,576,680,573	29,784,418	(1,751,095)	5,604,713,896	1,378,228	(1,751,095)	5,604,341,029	7,743,727
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	(169,145)	473,334,710	-	(169,145)	473,165,564	-	(169,145)	472,996,419	-
Pre-merger Utah	SG	(311,800)	608,642,002	-	(311,800)	608,330,202	-	(311,800)	608,018,402	-
Post-merger	SG	(891,843)	7,132,893,441	4,464,524	(891,843)	7,136,466,122	69,176,542	(891,843)	7,204,750,821	163,556,496
Total Transmission Plant		(1,372,788)	8,214,870,153	4,464,524	(1,372,788)	8,217,961,889	69,176,542	(1,372,788)	8,285,765,642	163,556,496
<b>Distribution Plant:</b>										
California	CA	(151,471)	434,522,368	183,345	(151,471)	434,554,242	198,410	(151,471)	434,601,182	196,047
Oregon	OR	(1,833,415)	2,650,657,605	7,699,625	(1,833,415)	2,656,523,816	24,981,015	(1,833,415)	2,679,671,416	21,955,742
Washington	WA	(198,519)	638,259,541	831,759	(198,519)	638,892,780	829,331	(198,519)	639,523,592	728,543
Eastern Wyoming	WYP	(276,213)	754,301,020	1,776,314	(276,213)	755,801,120	14,879,069	(276,213)	770,403,976	2,123,286
Utah	UT	(1,532,456)	4,007,451,229	20,763,303	(1,532,456)	4,026,682,076	47,200,462	(1,532,456)	4,072,350,082	26,478,610
Idaho	ID	(195,685)	454,406,456	1,693,074	(195,685)	455,903,846	10,634,408	(195,685)	466,342,569	1,783,769
Western Wyoming	WYU	(31,377)	148,659,133	-	(31,377)	148,627,756	-	(31,377)	148,596,379	-
Total Distribution Plant		(4,219,136)	9,088,257,351	32,947,420	(4,219,136)	9,116,985,636	98,722,696	(4,219,136)	9,211,489,196	53,265,997

Rocky Mountain Power  
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Description	Factor	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital
			EPIS Balance	Additions		EPIS Balance	Additions		EPIS Balance	Additions
			Mar 2024			Apr 2024			May 2024	
<b>General Plant:</b>										
California	CA	(57,419)	23,966,232	5,411	(57,419)	23,914,224	13,887	(57,419)	23,870,692	21,365
Oregon	OR	(610,103)	228,937,510	106,527	(610,103)	228,433,933	190,694	(610,103)	228,014,524	163,973
Washington	WA	(110,961)	51,802,365	14,489	(110,961)	51,705,893	51,379	(110,961)	51,646,311	58,606
Eastern Wyoming	WYP	(183,594)	113,130,797	305,722	(183,594)	113,252,926	431,823	(183,594)	113,501,154	602,201
Utah	UT	(448,297)	292,890,975	632,931	(448,297)	293,075,609	929,925	(448,297)	293,557,237	1,328,992
Idaho	ID	(66,774)	61,120,808	141,291	(66,774)	61,195,324	182,601	(66,774)	61,311,150	238,757
Western Wyoming	WYU	(26,923)	18,347,277	-	(26,923)	18,320,355	-	(26,923)	18,293,432	-
Pre-merger Pacific	SG	(13,038)	419,412	-	(13,038)	406,375	-	(13,038)	393,337	-
Pre-merger Utah	SG	(24,492)	2,211,198	-	(24,492)	2,186,705	-	(24,492)	2,162,213	-
Post-merger	SG	(657,285)	316,012,763	221,588	(657,285)	315,577,066	243,446	(657,285)	315,163,227	6,521,080
General Office	SO	(1,382,441)	414,564,706	2,261,945	(1,382,441)	415,444,211	877,257	(1,382,441)	414,939,027	5,357,751
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	-	231,558	-	-	231,558	-	-	231,558	-
Customer Service	CN	(98,350)	14,539,518	-	(98,350)	14,441,168	-	(98,350)	14,342,818	-
Fuel Related	SE	(11,472)	3,066,426	-	(11,472)	3,054,954	-	(11,472)	3,043,482	-
Total General Plant		(3,691,150)	1,541,241,545	3,689,906	(3,691,150)	1,541,240,301	2,921,012	(3,691,150)	1,540,470,163	14,292,726
<b>Mining Plant:</b>										
Coal Mine	SE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
<b>Intangible Plant:</b>										
California	CA	-	481,167	-	-	481,167	-	-	481,167	-
Customer Service	CN	(170,038)	222,272,947	-	(170,038)	222,102,909	-	(170,038)	221,932,871	-
Pre-merger Utah	SG	(2,057)	434,408	-	(2,057)	432,351	-	(2,057)	430,294	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	(86)	4,367,607	-	(86)	4,367,521	-	(86)	4,367,435	-
Oregon	OR	(363)	4,607,786	-	(363)	4,607,423	-	(363)	4,607,059	-
Fuel Related	SE	(388)	951	-	(388)	563	-	(388)	174	-
Post-merger	SG	(53,356)	210,684,598	-	(53,356)	210,631,242	-	(53,356)	210,577,886	-
Klamath Hydro Relicensing	SG-P	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-
Hydro Relicensing	SG-P	(4,666)	103,357,098	-	(4,666)	103,352,432	-	(4,666)	103,347,766	-
Hydro Relicensing	SG-U	(14,920)	9,708,767	-	(14,920)	9,693,846	-	(14,920)	9,678,926	-
General Office	SO	(558,870)	555,882,477	3,036,551	(558,870)	558,360,158	1,327,675	(558,870)	559,128,963	16,470,331
Utah	UT	(771)	(26,183,694)	-	(771)	(26,184,465)	-	(771)	(26,185,236)	-
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(805,516)	1,167,513,278	3,036,551	(805,516)	1,169,744,314	1,327,675	(805,516)	1,170,266,474	16,470,331
<b>Total</b>		(15,584,299)	34,008,913,479	125,339,255	(15,584,299)	34,118,668,436	178,018,601	(15,584,299)	34,281,102,738	270,716,820

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Description	Factor	Retirements	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	(324,223)	1,002,868,729	-	(324,223)	1,002,544,506	-	(324,223)	1,002,220,283	-
Pre-merger Utah	SG	(207,049)	1,051,694,443	-	(207,049)	1,051,487,394	-	(207,049)	1,051,280,346	-
Post-merger	SG	(2,892,340)	5,084,140,924	688,516	(2,892,340)	5,081,937,099	6,520,059	(2,892,340)	5,085,564,818	976,012
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-
Pollution Control Equipment	SG	-	1,408,338	689,026	-	2,097,364	-	-	2,097,364	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-
Total Steam Plant		(3,423,612)	7,171,227,416	1,377,541	(3,423,612)	7,169,181,345	6,520,059	(3,423,612)	7,172,277,792	976,012
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	(40,100)	211,227,437	-	(40,100)	211,187,337	-	(40,100)	211,147,237	-
Pre-merger Utah	SG	(33,941)	38,859,125	-	(33,941)	38,825,184	-	(33,941)	38,791,243	-
Post-merger	SG-P	(204,885)	752,691,966	(84,780)	(204,885)	752,402,301	(84,780)	(204,885)	752,112,635	5,775,140
Post-merger	SG-U	(42,077)	206,062,191	(74,826)	(42,077)	205,945,288	(74,826)	(42,077)	205,828,386	4,580,965
Klamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-
Total Hydro Plant		(321,002)	1,307,362,847	(159,606)	(321,002)	1,306,882,238	(159,606)	(321,002)	1,306,401,630	10,356,105
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	(1,588,351)	1,986,747,167	(27,336)	(1,588,351)	1,985,131,480	(27,336)	(1,588,351)	1,983,515,793	(27,336)
Post-merger Wind	SG-W	(122,592)	3,535,080,282	1,090,890	(122,592)	3,536,048,580	771,290	(122,592)	3,536,697,278	6,739,020
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	(40,152)	88,271,083	189,468	(40,152)	88,420,399	4,451	(40,152)	88,384,698	4,451
Total Other Plant		(1,751,095)	5,610,333,661	1,253,022	(1,751,095)	5,609,835,588	748,405	(1,751,095)	5,608,832,898	6,716,135
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	(169,145)	472,827,273	-	(169,145)	472,658,128	-	(169,145)	472,488,982	-
Pre-merger Utah	SG	(311,800)	607,706,602	-	(311,800)	607,394,802	-	(311,800)	607,083,002	-
Post-merger	SG	(891,843)	7,367,415,474	10,569,703	(891,843)	7,377,093,334	66,053,842	(891,843)	7,442,255,333	27,042,199
Total Transmission Plant		(1,372,788)	8,447,949,349	10,569,703	(1,372,788)	8,457,146,264	66,053,842	(1,372,788)	8,521,827,317	27,042,199
<b>Distribution Plant:</b>										
California	CA	(151,471)	434,645,758	294,187	(151,471)	434,788,475	197,918	(151,471)	434,834,922	129,081
Oregon	OR	(1,833,415)	2,699,793,744	19,555,606	(1,833,415)	2,717,515,935	6,623,808	(1,833,415)	2,722,306,328	4,439,468
Washington	WA	(198,519)	640,053,615	1,038,714	(198,519)	640,893,809	769,624	(198,519)	641,464,914	433,961
Eastern Wyoming	WYP	(276,213)	772,251,048	1,871,334	(276,213)	773,846,169	2,093,998	(276,213)	775,663,953	2,016,511
Utah	UT	(1,532,456)	4,097,296,237	19,576,282	(1,532,456)	4,115,340,063	26,077,556	(1,532,456)	4,139,885,162	17,939,346
Idaho	ID	(195,685)	467,930,653	1,649,411	(195,685)	469,384,379	1,889,310	(195,685)	471,078,005	1,984,583
Western Wyoming	WYU	(31,377)	148,565,002	-	(31,377)	148,533,626	-	(31,377)	148,502,249	-
Total Distribution Plant		(4,219,136)	9,260,536,057	43,985,534	(4,219,136)	9,300,302,456	37,652,214	(4,219,136)	9,333,735,534	26,942,950

Rocky Mountain Power  
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Description	Factor	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital
			EPIS Balance	Additions		EPIS Balance	Additions		EPIS Balance	Additions
			Jun 2024			Jul 2024			Aug 2024	
<b>General Plant:</b>										
California	CA	(57,419)	23,834,638	37,394	(57,419)	23,814,612	15,438	(57,419)	23,772,631	33,621
Oregon	OR	(610,103)	227,568,393	346,135	(610,103)	227,304,425	442,540	(610,103)	227,136,861	260,151
Washington	WA	(110,961)	51,593,956	86,252	(110,961)	51,569,247	52,937	(110,961)	51,511,223	76,836
Eastern Wyoming	WYP	(183,594)	113,919,761	391,892	(183,594)	114,128,059	602,401	(183,594)	114,546,866	437,399
Utah	UT	(448,297)	294,437,932	835,802	(448,297)	294,825,437	1,329,680	(448,297)	295,706,821	1,278,996
Idaho	ID	(66,774)	61,483,133	169,236	(66,774)	61,585,594	237,886	(66,774)	61,756,706	325,154
Western Wyoming	WYU	(26,923)	18,266,509	-	(26,923)	18,239,586	-	(26,923)	18,212,664	-
Pre-merger Pacific	SG	(13,038)	380,299	-	(13,038)	367,261	-	(13,038)	354,223	-
Pre-merger Utah	SG	(24,492)	2,137,721	-	(24,492)	2,113,229	-	(24,492)	2,088,736	-
Post-merger	SG	(657,285)	321,027,022	222,411	(657,285)	320,592,147	708,369	(657,285)	320,643,230	380,537
General Office	SO	(1,382,441)	418,914,337	1,891,955	(1,382,441)	419,423,851	2,118,613	(1,382,441)	420,160,023	2,196,184
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	-	231,558	-	-	231,558	-	-	231,558	-
Customer Service	CN	(98,350)	14,244,468	-	(98,350)	14,146,117	-	(98,350)	14,047,767	-
Fuel Related	SE	(11,472)	3,032,011	-	(11,472)	3,020,539	-	(11,472)	3,009,067	-
Total General Plant		(3,691,150)	1,551,071,738	3,981,076	(3,691,150)	1,551,361,664	5,507,864	(3,691,150)	1,553,178,378	4,988,878
<b>Mining Plant:</b>										
Coal Mine	SE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
<b>Intangible Plant:</b>										
California	CA	-	481,167	-	-	481,167	-	-	481,167	-
Customer Service	CN	(170,038)	221,762,833	-	(170,038)	221,592,795	-	(170,038)	221,422,757	-
Pre-merger Utah	SG	(2,057)	428,238	-	(2,057)	426,181	-	(2,057)	424,124	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	(86)	4,367,348	-	(86)	4,367,262	-	(86)	4,367,176	-
Oregon	OR	(363)	4,606,696	-	(363)	4,606,333	-	(363)	4,605,970	-
Fuel Related	SE	(388)	(214)	-	(388)	(602)	-	(388)	(991)	-
Post-merger	SG	(53,356)	210,524,530	-	(53,356)	210,471,174	-	(53,356)	210,417,819	-
Klamath Hydro Relicensing	SG-P	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-
Hydro Relicensing	SG-P	(4,666)	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-
Hydro Relicensing	SG-U	(14,920)	9,664,006	-	(14,920)	9,649,085	-	(14,920)	9,634,165	-
General Office	SO	(558,870)	575,040,424	1,586,098	(558,870)	576,067,652	4,044,832	(558,870)	579,553,614	3,015,031
Utah	UT	(771)	(26,186,007)	-	(771)	(26,186,778)	-	(771)	(26,187,549)	-
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(805,516)	1,185,931,290	1,586,098	(805,516)	1,186,711,872	4,044,832	(805,516)	1,189,951,189	3,015,031
<b>Total</b>		(15,584,299)	34,536,235,259	62,593,367	(15,584,299)	34,583,244,328	120,367,609	(15,584,299)	34,688,027,638	80,037,311

**Rocky Mountain Power  
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Description	Factor	Retirements	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	(324,223)	1,001,896,060	-	(324,223)	1,001,571,836	-	(324,223)	1,001,247,613	-
Pre-merger Utah	SG	(207,049)	1,051,073,297	-	(207,049)	1,050,866,249	-	(207,049)	1,050,659,200	-
Post-merger	SG	(2,892,340)	5,083,648,489	1,639,995	(2,892,340)	5,082,396,144	2,467,722	(2,892,340)	5,081,971,526	11,989,374
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-
Pollution Control Equipment	SG	-	2,097,364	-	-	2,097,364	-	-	2,097,364	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-
Total Steam Plant		(3,423,612)	7,169,830,191	1,639,995	(3,423,612)	7,168,046,574	2,467,722	(3,423,612)	7,167,090,684	11,989,374
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	(40,100)	211,107,137	-	(40,100)	211,067,037	-	(40,100)	211,026,937	-
Pre-merger Utah	SG	(33,941)	38,757,302	-	(33,941)	38,723,362	-	(33,941)	38,689,421	-
Post-merger	SG-P	(204,885)	757,682,890	4,191,498	(204,885)	761,669,503	7,742,200	(204,885)	769,206,818	88,166,933
Post-merger	SG-U	(42,077)	210,367,275	710,470	(42,077)	211,035,668	20,421,966	(42,077)	231,415,558	12,133,765
Klamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-
Total Hydro Plant		(321,002)	1,316,436,733	4,901,968	(321,002)	1,321,017,698	28,164,166	(321,002)	1,348,860,862	100,300,698
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	(1,588,351)	1,981,900,106	(27,336)	(1,588,351)	1,980,284,419	(27,336)	(1,588,351)	1,978,668,732	714,591
Post-merger Wind	SG-W	(122,592)	3,543,313,706	812,443	(122,592)	3,544,003,558	812,443	(122,592)	3,544,693,409	7,159,141
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	(40,152)	88,348,996	4,451	(40,152)	88,313,295	4,451	(40,152)	88,277,594	4,451
Total Other Plant		(1,751,095)	5,613,797,938	789,558	(1,751,095)	5,612,836,401	789,558	(1,751,095)	5,611,874,864	7,878,183
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	(169,145)	472,319,837	-	(169,145)	472,150,692	-	(169,145)	471,981,546	-
Pre-merger Utah	SG	(311,800)	606,771,202	-	(311,800)	606,459,402	-	(311,800)	606,147,602	-
Post-merger	SG	(891,843)	7,468,405,689	17,555,153	(891,843)	7,485,068,999	23,281,330	(891,843)	7,507,458,486	87,367,159
Total Transmission Plant		(1,372,788)	8,547,496,728	17,555,153	(1,372,788)	8,563,679,093	23,281,330	(1,372,788)	8,585,587,635	87,367,159
<b>Distribution Plant:</b>										
California	CA	(151,471)	434,812,532	94,409	(151,471)	434,755,471	72,385	(151,471)	434,676,386	131,001
Oregon	OR	(1,833,415)	2,724,912,381	6,497,470	(1,833,415)	2,729,576,436	12,672,090	(1,833,415)	2,740,415,111	31,797,038
Washington	WA	(198,519)	641,700,355	3,576,651	(198,519)	645,078,487	2,045,013	(198,519)	646,924,980	639,906
Eastern Wyoming	WYP	(276,213)	777,404,251	1,628,608	(276,213)	778,756,646	1,525,705	(276,213)	780,006,137	5,820,983
Utah	UT	(1,532,456)	4,156,292,053	18,898,938	(1,532,456)	4,173,658,535	11,811,155	(1,532,456)	4,183,937,234	46,490,661
Idaho	ID	(195,685)	472,866,904	1,606,523	(195,685)	474,277,743	1,474,589	(195,685)	475,556,647	1,478,069
Western Wyoming	WYU	(31,377)	148,470,872	-	(31,377)	148,439,495	-	(31,377)	148,408,118	-
Total Distribution Plant		(4,219,136)	9,356,459,349	32,302,599	(4,219,136)	9,384,542,812	29,600,937	(4,219,136)	9,409,924,613	86,357,659

Rocky Mountain Power  
Wyoming General Rate Case -December 2024  
Pro Forma Plant Additions

Description	Factor	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital	Retirements	Adjusted	Capital
			EPIS Balance	Additions		EPIS Balance	Additions		EPIS Balance	Additions
			Sep 2024		Oct 2024		Nov 2024			
<b>General Plant:</b>										
California	CA	(57,419)	23,748,833	43,214	(57,419)	23,734,628	23,963	(57,419)	23,701,172	1,869,866
Oregon	OR	(610,103)	226,786,909	1,184,970	(610,103)	227,361,776	409,304	(610,103)	227,160,976	50,686,483
Washington	WA	(110,961)	51,477,098	72,538	(110,961)	51,438,675	47,581	(110,961)	51,375,295	3,802,228
Eastern Wyoming	WYP	(183,594)	114,800,671	604,241	(183,594)	115,221,318	1,510,425	(183,594)	116,548,149	2,714,583
Utah	UT	(448,297)	296,537,519	1,331,939	(448,297)	297,421,161	2,504,405	(448,297)	299,477,269	3,230,898
Idaho	ID	(66,774)	62,015,085	238,149	(66,774)	62,186,459	306,731	(66,774)	62,426,416	1,486,806
Western Wyoming	WYU	(26,923)	18,185,741	-	(26,923)	18,158,818	-	(26,923)	18,131,895	-
Pre-merger Pacific	SG	(13,038)	341,185	-	(13,038)	328,147	-	(13,038)	315,110	-
Pre-merger Utah	SG	(24,492)	2,064,244	-	(24,492)	2,039,752	-	(24,492)	2,015,260	-
Post-merger	SG	(657,285)	320,366,482	1,678,346	(657,285)	321,387,543	1,462,277	(657,285)	322,192,534	2,285,900
General Office	SO	(1,382,441)	420,973,767	1,619,051	(1,382,441)	421,210,377	1,893,090	(1,382,441)	421,721,027	5,508,675
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	-	231,558	-	-	231,558	-	-	231,558	-
Customer Service	CN	(98,350)	13,949,417	-	(98,350)	13,851,067	-	(98,350)	13,752,717	-
Fuel Related	SE	(11,472)	2,997,596	-	(11,472)	2,986,124	-	(11,472)	2,974,652	-
Total General Plant		(3,691,150)	1,554,476,106	6,772,449	(3,691,150)	1,557,557,405	8,157,776	(3,691,150)	1,562,024,031	71,585,440
<b>Mining Plant:</b>										
Coal Mine	SE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
<b>Intangible Plant:</b>										
California	CA	-	481,167	-	-	481,167	-	-	481,167	-
Customer Service	CN	(170,038)	221,252,719	-	(170,038)	221,082,681	-	(170,038)	220,912,643	-
Pre-merger Utah	SG	(2,057)	422,068	-	(2,057)	420,011	-	(2,057)	417,955	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	(86)	4,367,090	-	(86)	4,367,003	-	(86)	4,366,917	-
Oregon	OR	(363)	4,605,606	-	(363)	4,605,243	-	(363)	4,604,880	-
Fuel Related	SE	(388)	(1,379)	-	(388)	(1,767)	-	(388)	(2,156)	-
Post-merger	SG	(53,356)	210,364,463	-	(53,356)	210,311,107	-	(53,356)	210,257,751	-
Klamath Hydro Relicensing	SG-P	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-
Hydro Relicensing	SG-P	(4,666)	103,329,104	-	(4,666)	103,324,438	-	(4,666)	103,319,773	-
Hydro Relicensing	SG-U	(14,920)	9,619,244	-	(14,920)	9,604,324	-	(14,920)	9,589,403	-
General Office	SO	(558,870)	582,009,775	1,498,428	(558,870)	582,949,334	3,212,091	(558,870)	585,602,555	11,935,539
Utah	UT	(771)	(26,188,320)	-	(771)	(26,189,091)	-	(771)	(26,189,862)	-
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(805,516)	1,192,160,704	1,498,428	(805,516)	1,192,853,617	3,212,091	(805,516)	1,195,260,192	11,935,539
<b>Total</b>		(15,584,299)	34,752,480,650	65,460,150	(15,584,299)	34,802,356,501	95,673,581	(15,584,299)	34,882,445,783	377,414,051

Rocky Mountain Power  
Wyoming General Rate Case -December 2024  
Pro Forma Plant Additions

Description	Factor	Retirements	Adjusted EPIS Balance Dec 2024	13 Month Average December 2024 Test Period Balance
<b>Steam Production Plant:</b>				
Pre-merger Pacific	SG	(324,223)	1,000,923,390	1,002,868,729
Pre-merger Utah	SG	(207,049)	1,050,452,152	1,051,694,443
Post-merger	SG	(2,892,340)	5,091,068,560	5,067,895,933
Geothermal - Blundell	SG	-	29,848,130	29,848,130
Pollution Control Equipment	SG	-	2,097,364	1,726,350
Pollution Control Equipment	SG	-	-	-
Pollution Control Equipment	SG	-	-	-
Post-merger - Cholla	SG	-	1,266,851	1,266,851
Total Steam Plant		(3,423,612)	7,175,656,447	7,155,300,437
<b>Hydro Production Plant:</b>				
Pre-merger Pacific	SG	(40,100)	210,986,837	211,227,437
Pre-merger Utah	SG	(33,941)	38,655,480	38,859,125
Post-merger	SG-P	(204,885)	857,168,866	760,105,907
Post-merger	SG-U	(42,077)	243,507,247	210,140,076
Klamath	SG-P	-	98,522,128	98,522,128
Total Hydro Plant		(321,002)	1,448,840,557	1,318,854,674
<b>Other Production Plant:</b>				
Pre-merger Utah	SG	-	235,129	235,129
Post-merger	SG	(1,588,351)	1,977,794,972	1,977,170,332
Post-merger Wind	SG-W	(122,592)	3,551,729,958	3,533,439,710
Black Cap Solar	OR	-	-	-
Post-merger	SG	(40,152)	88,241,893	88,339,711
Total Other Plant		(1,751,095)	5,618,001,952	5,599,184,882
<b>Transmission Plant:</b>				
Pre-merger Pacific	SG	(169,145)	471,812,401	472,827,273
Pre-merger Utah	SG	(311,800)	605,835,802	607,706,602
Post-merger	SG	(891,843)	7,593,933,802	7,314,382,915
Total Transmission Plant		(1,372,788)	8,671,582,005	8,394,916,791
<b>Distribution Plant:</b>				
California	CA	(151,471)	434,655,916	434,658,000
Oregon	OR	(1,833,415)	2,770,378,734	2,692,265,346
Washington	WA	(198,519)	647,366,367	641,005,658
Eastern Wyoming	WYP	(276,213)	785,550,907	767,641,670
Utah	UT	(1,532,456)	4,228,895,439	4,089,094,672
Idaho	ID	(195,685)	476,839,031	464,644,510
Western Wyoming	WYU	(31,377)	148,376,741	148,565,002
Total Distribution Plant		(4,219,136)	9,492,063,136	9,237,874,859



Rocky Mountain Power  
Wyoming General Rate Case -December 2024  
Pro Forma Plant Additions

Description	Factor	Retirements	Adjusted	13 Month Average
			EPIS Balance Dec 2024	December 2024 Test Period Balance
<b>General Plant:</b>				
California	CA	(57,419)	25,513,620	24,004,678
Oregon	OR	(610,103)	277,237,355	232,005,388
Washington	WA	(110,961)	55,066,562	51,936,152
Eastern Wyoming	WYP	(183,594)	119,079,138	113,613,643
Utah	UT	(448,297)	302,259,870	295,176,166
Idaho	ID	(66,774)	63,846,448	61,674,851
Western Wyoming	WYU	(26,923)	18,104,973	18,266,509
Pre-merger Pacific	SG	(13,038)	302,072	380,299
Pre-merger Utah	SG	(24,492)	1,990,767	2,137,721
Post-merger	SG	(657,285)	323,821,149	319,050,839
General Office	SO	(1,382,441)	425,847,261	417,819,502
General Office	SG	-	-	-
General Office	SG	-	231,558	231,558
Customer Service	CN	(98,350)	13,654,367	14,244,468
Fuel Related	SE	(11,472)	2,963,181	3,032,011
Total General Plant		(3,691,150)	1,629,918,321	1,553,573,784
<b>Mining Plant:</b>				
Coal Mine	SE	-	1,822,901	1,822,901
Total Mining Plant		-	1,822,901	1,822,901
<b>Intangible Plant:</b>				
California	CA	-	481,167	481,167
Customer Service	CN	(170,038)	220,742,605	221,762,833
Pre-merger Utah	SG	(2,057)	415,898	428,238
Pre-merger Pacific	SG	-	-	-
Idaho	ID	(86)	4,366,831	4,367,348
Oregon	OR	(363)	4,604,516	4,606,696
Fuel Related	SE	(388)	(2,544)	(214)
Post-merger	SG	(53,356)	210,204,395	210,524,530
Klamath Hydro Relicensing	SG-P	-	74,111,750	74,111,750
Hydro Relicensing	SG-P	(4,666)	103,315,107	103,343,101
Hydro Relicensing	SG-U	(14,920)	9,574,483	9,664,006
General Office	SO	(558,870)	596,979,223	567,649,970
Utah	UT	(771)	(26,190,634)	(26,186,007)
Washington	WA	-	2,036,986	2,036,986
Eastern Wyoming	WYP	-	5,750,431	5,750,431
Western Wyoming	WYU	-	-	-
Total Intangible Plant		(805,516)	1,206,390,216	1,178,540,835
<b>Total</b>		(15,584,299)	35,244,275,535	34,440,069,163

Ref. 8.5.3

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Steam Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24		Ref.
				Plant Adds		
Jim Bridger - CCR Jim Bridger FGD Pond 3	312	SG	Sep-23	40,771,519		8.5.37
Hunter - 301 Generator Stator Rewind	312	SG	Dec-22	12,123,012		8.5.37
Jim Bridger - U1 Conversion to Natural Gas Imp. Phase	312	SG	Apr-24	9,830,109		
Jim Bridger - U2 Conversion to Natural Gas Imp Phase	312	SG	Apr-24	9,535,535		
Naughton - U2 Stator Rewind CY22	312	SG	Mar-23	6,783,264		
Jim Bridger - U3 SCR Catalyst Replacement 23	312	SG	Jun-23	5,302,580		
Colstrip - U3-4: Design/Build Dry Waste	312	SG	Jul-22	4,356,632		
Hunter - 303 Boiler WW Panels and Coating	312	SG	Apr-24	3,863,875		
Huntington - U2 ID Fan VFDs	312	SG	Oct-23	3,792,654		
Hunter - 302 Generator Field and Exciter Rewinds	312	SG	Apr-23	3,213,250		
Hunter - 302 HP/IP/LP Turbine Overhaul	312	SG	Apr-23	3,092,401		
Hunter - 303 Scrubber Outlet Header Duct Replace	312	SG	Apr-24	3,041,892		
Dave Johnston - U0 - Replace A & B Ash Lines	312	SG	Dec-23	2,891,011		
Hunter - 303 LP Turbine Overhaul	312	SG	Apr-24	2,796,639		
Hunter - 303 Boiler Rear Lower Slope Replacement	312	SG	Apr-24	2,759,727		
Huntington - U1 Boiler Rear Reheat Header & Terminal	312	SG	Oct-22	2,723,847		
Huntington - U2 Boiler Reheat Header Replacement	312	SG	Mar-24	2,547,478		
Hunter - 303 Baghouse Bags - CY24	312	SG	Apr-24	2,526,444		
Colstrip - U4 Final Superheat Section Replacement CY24	312	SG	Aug-24	2,492,375		
Hunter - 300 Waste Water Pond Liner	312	SG	Dec-22	2,323,017		
Colstrip - U4 Overhaul Capital CY24	312	SG	Dec-24	2,279,743		
Huntington - U1 LP Turbine Component Replacement	312	SG	Nov-22	1,976,841		
Hunter - 303 Stack Inlet Duct Overhaul	312	SG	Apr-24	1,902,103		
Hunter - 302 Replace Scrubber Outlet Header Duct	312	SG	Apr-23	1,852,518		
Hunter - 301 LP Turbine Blade Replacement	312	SG	Dec-22	1,744,474		
Hunter - 303 3-7 Feedwater Heater Replacement	312	SG	Dec-24	1,682,407		
Dave Johnston - U0 - Mill Blanket - 2024	312	SG	Various	1,674,240		
Dave Johnston - U0 - Mill Blanket - 2023	312	SG	Various	1,625,476		
Hunter - 303 Scrubber Component Overhaul	312	SG	Apr-24	1,593,711		
Hunter - 302 Scrubber Component Overhaul	312	SG	Apr-23	1,581,606		
Blundell - U0 Blundell Well Redevelopment	312	SG	Apr-23	1,533,973		
Dave Johnston - U0 - Pumps and Valves - 2024	312	SG	Various	1,504,790		
Huntington - U2 Burner Corner Coal Nozzle & Tip Replacement	312	SG	Dec-23	1,489,924		
Huntington - U1 Burner Corner Coal Nozzle & Tip repla	312	SG	Nov-22	1,459,087		
Hunter - 303 Burner Nozzle Overhaul	312	SG	Apr-24	1,458,120		
Jim Bridger - U3 Burners Major 22/23	312	SG	Jun-23	1,449,201		
Jim Bridger - Purchase 775 Ash Hauler (D) 23	312	SG	Dec-23	1,405,844		
Colstrip - U4 Condensor Tube Replacement CY24	312	SG	Aug-24	1,402,860		
Dave Johnston - U0 - Pumps and Valves- 2023	312	SG	Various	1,395,788		
Dave Johnston - U0 - Mill Blanket - 2022	312	SG	Various	1,338,654		
Gadsby - ABB Controls Replacement	312	SG	Jul-22	1,232,975		
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	SG	Dec-23	1,194,838		
Hunter - 301 Pulverizer Component Repl - CY22	312	SG	Dec-22	1,155,632		
Hunter - 302 Stack Inlet Duct Overhaul	312	SG	Apr-23	1,102,721		
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	SG	Apr-24	1,071,711		
Hunter - 302 SH Division Panel Replacements	312	SG	Apr-23	1,063,369		
Wyodak - U1 - Pulverizer Overhaul "E" CY23	312	SG	May-23	1,037,950		
Hunter - 303 Baghouse Component Overhaul	312	SG	Apr-24	1,026,857		
Hunter - 303 3-1 & 3-2 BFPT Component Overhaul	312	SG	Apr-24	1,007,290		
Huntington - U2 Baghouse Bag Replacement Comp 3,6,7	312	SG	Dec-23	1,000,746		
Projects Less Than \$1million	312	SG	Various	150,099,626		
Steam Plant Five Year Average Removals	312	SG	Various	<u>(19,921,502)</u>		
				<u>300,190,834</u>		

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Hydro Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24	
				Plant Adds	Ref.
Prospect 3 South Fork Woodstave flowline	332	SG-P	Dec-24	58,377,367	8.5.37
Fall Creek Hatchery	332	SG-P	Dec-23	36,418,742	8.5.37
Hydro West	332	SG-P	Various	13,348,725	
Swift 1 Spillway Gate Retrofit	332	SG-P	Dec-24	11,999,935	8.5.37
Hydro Overhaul	332	SG-U	Various	11,922,354	
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Sep-22	11,762,722	8.5.38
Hydro Plant JA	332	SG-U	Various	10,961,988	
Other Hydro Dam Safety East	332	SG-U	Various	8,798,489	
Hydro Relicensing East	332	SG-U	Various	7,840,955	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	7,756,717	
Oneida Refurbish Unit 1	332	SG-U	Nov-24	6,500,149	
Stewart Dam Stability/Construction	332	SG-P	Dec-24	5,738,810	
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	5,444,194	
Other Hydro Dam Safety West	332	SG-P	Various	5,102,764	
Other Hydro Dam Safety JA	332	SG-U	Various	5,002,245	
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	4,557,155	
Swift 1 Minimum Discharge Line	332	SG-P	Nov-24	3,709,454	
Toketee 2 Turbine Refurbishment	332	SG-P	Apr-24	3,662,801	
Ashton Trash Rake Construction	332	SG-U	Jun-24	3,528,119	
Soda Spinning Reserve	332	SG-U	Dec-22	3,377,483	
IP3 SA C.1-C.4 Fish Passage Mitigation	332	SG-P	Nov-22	3,176,947	
Yale Downstream Fish Passage	332	SG-P	Oct-24	2,981,837	
Merwin Gantry Crane Coating	332	SG-P	Jun-24	2,882,760	
Swift No. 1 Spillway Improvements	332	SG-P	Nov-22	2,782,038	
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	2,737,500	
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	2,563,423	
Grace Flowline Liner Spring 2022	332	SG-U	Aug-22	2,480,394	
ILR 11.2.2.2 IP Road Trail	332	SG-P	Dec-23	1,981,405	
Oneida Switchgear	332	SG-U	Feb-23	1,975,137	
Bigfork Fish Screen Rake	332	SG-P	Jul-22	1,965,369	
Grace Unit #3 Pivot Valve	332	SG-U	Nov-23	1,938,285	
Hydro East	332	SG-U	Various	1,760,477	
Swift 1 TIV Valve Seal Replacement	332	SG-P	Dec-23	1,647,008	
North Umpqua Additional Housing	332	SG-P	Dec-24	1,635,845	
Swift 1 Spare GSU Replacement	332	SG-P	May-24	1,542,234	
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	1,502,377	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-23	1,472,295	
Yale 2 Replace Turbine Guide Bearing	332	SG-P	Nov-23	1,464,234	
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	1,342,292	
Merwin 2 Intake Screen Replacement	332	SG-P	Oct-22	1,331,344	
Swift 1 Switchgear, MCCs and Station Xfmrs Rep	332	SG-P	Dec-24	1,321,920	
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	1,319,881	
Prospect North Fork Trash Rack Improveme	332	SG-P	Aug-22	1,310,788	
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Mar-23	1,276,679	
IWF Tailrace Realignment	332	SG-P	Dec-23	1,248,731	
Hydro South Replace Excavator	332	SG-P	Nov-22	1,123,510	
Fish Creek Penstock Footing Rehabilitation	332	SG-P	Dec-22	1,073,100	
Iron Gate Low Level Outlet Rehabilitation	332	SG-P	Dec-22	1,040,250	
Swift 1 Forest Camp Debris Boom Upgrade	332	SG-P	Oct-22	1,026,974	
Lifton Pump Station Seismic Retrofits	332	SG-U	Dec-24	1,024,273	
ILR 11.2.14 ADA Fishing Access	332	SG-P	Dec-23	1,015,537	
Projects Less Than \$1million	332	SG-U	Various	7,844,355	
Projects Less Than \$1million	332	SG-P	Various	36,616,716	
Hydro Plant Five Year Average Removals	332	SG-P	Various	(2,543,412)	
Hydro Plant Five Year Average Removals	332	SG-U	Various	(2,244,775)	
				319,428,895	

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Pro Forma Plant Additions  
Other Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24		Ref.
				Plant Adds		
Footo Creek II-IV Acquire-Repower	343	SG-W	Nov-23	81,898,186		8.5.39
Lake Side - U22 Major Inspection Overhaul - CY23	343	SG	Oct-23	17,331,361		8.5.39
Lake Side - U21 Major Inspection Overhaul - CY23	343	SG	Oct-23	17,331,361		8.5.40
Lake Side - CT21 Adv. Turbine Efficiency/ULN Install	343	SG	Apr-24	14,518,007		8.5.40
Lake Side - CT22 Adv. Turbine Efficiency/ULN Install	343	SG	Apr-24	14,518,007		8.5.41
Wind Production and Enviromental	343	SG-W	Various	12,137,293		
Hermiston - U2 Overhaul Capital CY23 MI	343	SG	Dec-22	4,679,914		
TB Flats Wind Operating	343	SG-W	Various	4,088,480		
Ekola Flats Wind Operating	343	SG-W	Various	3,964,486		
Pryor Mountain Wind Operating	343	SG-W	Various	3,964,486		
Hermiston - U1 Overhaul Capital CY23 HGP	343	SG	Nov-23	3,379,695		
Cedar Springs Wind Operating	343	SG-W	Various	3,287,979		
Marengo 1 Wind Operating	343	SG-W	Various	2,941,306		
Dunlap 1 Wind Operating	343	SG-W	Various	2,581,186		
High Plains Wind Operating	343	SG-W	Various	2,383,667		
Seven Mile Hill 1 Wind Operating	343	SG-W	Various	2,302,139		
Eagle Mitigation	343	SG-W	Various	2,263,844		
Glenrock 1 Wind Operating	343	SG-W	Various	2,249,345		
Rolling Hills Wind Operating	343	SG-W	Various	2,183,352		
Lake Side - U11 Wet Compression Installation	343	SG	Oct-23	2,117,208		
Lake Side - U12 Wet Compression Installation	343	SG	Oct-23	2,117,208		
Lake Side - U21 Wet Compression Installation	343	SG	Oct-23	2,117,208		
Lake Side - U22 Wet Compression Installation	343	SG	Oct-23	2,117,208		
Leaning Juniper Wind Operating	343	SG-W	Various	2,108,521		
Goodnoe Hills Wind Operating	343	SG-W	Various	1,950,496		
Marengo 2 Wind Operating	343	SG-W	Various	1,470,654		
Projects Less Than \$1million	343	SG	Various	13,760,652		
Projects Less Than \$1million	343	SSGCT	Various	985,015		
Projects Less Than \$1million - Wind	343	SG-W	Various	3,715,177		
Other Plant Five Year Average Removals	343	SG	Various	(3,254,430)		
Other Plant - Wind Five Year Average Removals	343	SG	Various	(1,447,065)		
				<u>225,752,945</u>		

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Transmission Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24		Ref.
				Plant Adds		
Enhanced Substation Security	355	SG	Various	133,200,000		8.5.41
Customer New Revenue East	355	SG	Various	97,206,042		
Wildfire Mitigation - Trans	355	SG	Various	73,748,698		8.5.41
Project Specialized	355	SG	Jun-24	63,984,153		8.5.42
Transmission Replacement for not new or non-load reasons	355	SG	Various	39,034,089		
Project Litespeed	355	SG	Dec-24	35,307,499		8.5.42
EV2024 Network Upgrades for Gen Interconnection	355	SG	Dec-24	35,229,575		
Path C Transmission Improvements	355	SG	Nov-23	24,367,503		8.5.42
Customer New Revenue West	355	SG	Various	23,321,406		
Trans Investment Programs	355	SG	Various	19,296,948		
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	18,654,307		8.5.42
Wildfire - Trans - PP	355	SG	Various	16,128,844		8.5.42
Lone Pine- Whetstone 230kV Line	355	SG	May-24	15,984,587		8.5.43
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	15,842,657		8.5.43
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	Nov-23	13,040,604		8.5.43
Aeolus Sub Transformer Event Resolution	355	SG	Oct-23	11,895,227		8.5.43
Loop 90 South - Terminal into MidValley 345 line	355	SG	May-24	11,349,941		8.5.43
Replace Substation Switchgear, Breakers, Reclosers - T - UT	355	SG	Various	11,023,052		
Replace Overhead Transmission Poles - UT	355	SG	Various	10,661,731		
Malin - Bonanza-new 69 kV line	355	SG	Nov-24	9,902,775		
Replace - Storm & Casualty - Trans UT	355	SG	Various	9,834,976		
Project Pivot	355	SG	May-24	9,521,175		
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	8,999,693		
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	8,298,901		
Flint New 115kV to 12.5kV Substation Project-T	355	SG	Dec-22	7,853,032		
OTP122 UAMPS-Brigham City	355	SG	May-24	7,833,086		
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	7,742,489		
Jackalope-Bixby Transmission Upgrade	355	SG	Dec-24	7,594,511		
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	7,422,723		
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub T	355	SG	Dec-24	7,379,642		
OTP196 UAMPS Nephi 2nd POD	355	SG	Jul-24	6,704,601		
Cust 6 UT Transm	355	SG	May-24	6,210,355		
Dixonville Sub Replace Transformer T-3112 with spare 25 MVA	355	SG	Nov-24	6,117,989		
Mountain Green New Substation - Trans	355	SG	May-24	6,079,391		
Colstrip Gordon Butte Generation Interconnection	355	SG	Feb-24	5,756,114		
Lebanon Loop Reliability Upgrade Project	355	SG	Nov-22	5,695,031		
Q0155 UAMPS Heber Light & Power	355	SG	Dec-22	5,534,766		
Cust 1, UT Transm	355	SG	Jun-24	5,450,000		
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	5,366,525		
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Various	5,229,448		
Cust 5 UT Transm	355	SG	Nov-23	4,944,120		
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	4,938,294		
Shevlin Park Substation Increase Capacity	355	SG	Nov-22	4,900,000		
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	4,753,583		
Central Utah High Voltage Mitigation	355	SG	Dec-22	4,678,585		
Tucker 69 kV Tie Line	355	SG	Nov-22	4,677,715		
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	10/12/2022	4,664,534		
Cust 2 UT Transm	355	SG	6/1/2023	4,656,566		
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	4,655,153		
Lassen Substation Construct New Sub - N2	355	SG	Nov-22	4,527,391		
Transmission Protection Improvements - UT	355	SG	Various	4,360,734		
Replace Substation Meters and Relays - T - UT	355	SG	Various	4,343,317		
Transmission Reliability Improvements - UT	355	SG	Various	4,196,575		
Midvalley: Rpl Failed #1 Transformer	355	SG	Various	3,976,727		
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	3,891,133		
Cross Hollow Install 2nd Xfmr - Trans	355	SG	Dec-22	3,773,396		
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Dec-23	3,633,986		
Huntington - U0 Universal Spare GSU Huntington Plant	355	SG	Nov-22	3,620,192		
Nibley 138/25 kV Trf Nibley-Hyrum Cty RB	355	SG	Aug-22	3,569,257		
Customer System Upgrade East	355	SG	Various	3,554,144		
Downtown 8kV System Upgrade - Trans	355	SG	Dec-24	3,538,144		
Cottonwood - East Mill Creek Tap	355	SG	May-24	3,108,380		
Colstrip Generation Interconnection NU	355	SG	Various	3,042,474		
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	2,879,935		
Wildfire Storm Costs Trans	355	SG	Various	2,816,323		
Hunter - 301 Spare Main GSU Replacement	355	SG	Oct-22	2,794,867		

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Transmission Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24		Ref.
				Plant Adds		
Replace - Storm & Casualty - Trans ID	355	SG	Various	2,721,771		
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Various	2,703,473		
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Apr-23	2,581,072		
Klamath Dam Removal (ESM)	355	SG	Mar-25	2,571,855		
BLM & Other ROW Renewals - T - ID	355	SG	Various	2,349,016		
DJ-Deer Creek-Big Muddy 69kV Rplcmnts	355	SG	May-23	2,044,818		
Cold Springs Transformer Replacement	355	SG	Oct-23	2,000,000		
Frannie: Replace SW1H90 and SW1H92 w/ CB	355	SG	Dec-22	1,953,075		
BLM & Other ROW Renewals - T - UT	355	SG	Various	1,935,310		
FPIB Rock Springs-Kemmerer 230kV "B"	355	SG	Nov-22	1,844,494		
Dixonville: Replace 500kV Series Cap Con	355	SG	Jul-22	1,844,300		
Meridian Sub Repl 500kV Series Cap Cntrl	355	SG	Sep-22	1,801,852		
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	1,796,588		
Replace Substation Switchgear, Breakers, Reclosers - T - WY	355	SG	Various	1,763,688		
Targeted reliability Improvement, Trans - UT	355	SG	Various	1,740,409		
Transmission Protection Improvements - ID	355	SG	Various	1,729,763		
Cust 7 WY Transm	355	SG	May-23	1,670,851		
Mandated Highway Relocations - T - UT	355	SG	Various	1,648,631		
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-25	1,629,502		
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	1,622,084		
Replace Substation Transformers - T - UT	355	SG	Various	1,601,056		
Taylorville-Granger East Tap 46 kV line Rebuild	355	SG	Nov-22	1,553,292		
BLM Sigurd-Glen Canyon	355	SG	Nov-22	1,550,000		
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	1,460,075		
BLM & Other ROW Renewals - T - WY	355	SG	Various	1,435,642		
Montpelier Area Voltage Support	355	SG	May-23	1,385,290		
Camp Williams – Mona #1 345 kV Clearance Improvement	355	SG	May-24	1,316,719		
Replace Overhead Transmission Poles - ID	355	SG	Various	1,230,200		
CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	355	SG	Aug-22	1,216,233		
Replace - Storm & Casualty - Trans WY	355	SG	Various	1,195,131		
TMP Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Dec-22	1,192,573		
Tucker 69kV Tie Line Replace Breakers	355	SG	May-23	1,178,163		
Grantsville Increase Capacity - Trans	355	SG	May-23	1,163,929		
Replace Substation Meters and Relays - T - ID	355	SG	Various	1,130,122		
Meridian RAS Expansion	355	SG	Oct-23	1,110,770		
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	1,102,305		
Rickreall- Construct New substation T	355	SG	May-24	1,069,337		
Projects Less Than \$1million	355	SG	Various	18,229,850		
Transmission Plant Five Year Average Removals	355	SG		(15,185,629)		
				<u>989,187,220</u>		

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Pro Forma Plant Additions  
Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24 Plant		Ref.
				Adds		
Wildfire - Dist - OR	360-373	OR	Various	140,043,904		
Wildfire Mitigation - Dist	360-373	UT	Various	128,422,231		
Wildfire - Dist - CA	360-373	CA	Various	83,803,022		
Dist New Connect OR	360-373	OR	Various	78,407,241		
Utah-New Connect - Residential	360-373	UT	Various	67,637,252		
Distribution OR	360-373	OR	Various	63,025,423		
DistUT Investment Programs	360-373	UT	Various	39,590,199		
AMI - Utah Meters 2019 -2020	360-373	UT	Various	35,650,687		
Utah-New Connect - Commercial	360-373	UT	Various	34,984,623		
Dist - NRUT Investment Programs	360-373	UT	Various	32,190,272		
Replace Overhead Distribution Poles - UT	360-373	UT	Various	19,848,672		
Distribution CA	360-373	CA	Various	19,685,491		
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	19,592,052		
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	18,035,410		
Distribution WA	360-373	WA	Various	16,380,190		
Dist New Connect WA	360-373	WA	Various	15,596,235		
Wildfire - Dist - WA	360-373	WA	Various	14,035,964		
WestSmart@Scale – EV Infrastructure	360-373	UT	Various	13,948,413		
Targeted reliability Improvement, Dist - UT	360-373	UT	Various	13,254,304		
126th South Install New Substation - Dist	360-373	UT	Various	13,064,407		
Lassen Substation Construct New Sub - N2	360-373	CA	Nov-22	12,615,577		
Olympia Development LLC Load Project	360-373	UT	May-23	12,345,631		
New Connect Meter Purchases/Replacements - UT	360-373	UT	Various	12,238,519		
Replace Overhead Distribution Lines - Crossarms & Cutouts - Dist - UT	360-373	UT	Various	12,232,036		
AMR to AMI Replacement Program - UT	360-373	UT	Various	11,433,000		
Mandated Highway Relocations - D - UT	360-373	UT	Various	11,159,930		
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	10,497,586		
U/G Cable Test & Replace	360-373	UT	Various	9,895,498		
Northwest Quadrant Development - Lee Creek #2	360-373	UT	May-24	9,300,000		
Replace Underground Cable - UT	360-373	UT	Various	9,175,150		
DistWY Investment Programs	360-373	WYP	Various	9,114,761		
Trapper 138-12.5 kV Substation Dist	360-373	UT	Dec-23	9,108,276		
Targeted Circuit Hardening - Distribution V2	360-373	OR	Various	9,069,271		
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	8,996,144		
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	8,990,059		
DistID Investment Programs	360-373	ID	Various	8,757,425		
RG Lakeview Load Project	360-373	UT	May-23	8,566,239		
Cust 2 UT Dist	360-373	UT	May-24	8,488,806		
Syracuse 138-13.2 kV Transformer	360-373	UT	May-23	8,268,312		
Jumbers Point Substation - Dist	360-373	UT	May-24	8,229,720		
Replace Substation Meters and Relays - D - UT	360-373	UT	Various	8,121,966		
Skypark Second 138-12 kV Transformer	360-373	UT	May-23	8,114,893		
Elkhorn Install T#2, 30 MVA	360-373	WYP	May-24	7,718,027		
Idaho-New Connect - Residential	360-373	ID	Various	7,612,859		
Flint New 115kV to 12.5kV Substation Project- D	360-373	WA	Dec-22	7,228,822		
Warren Transformer Addition	360-373	UT	Dec-24	7,226,737		
Spanish Fork Sub Install Transformer	360-373	UT	Dec-24	7,100,000		
Timp Install New 12kV Transformer	360-373	UT	Dec-23	7,083,640		
Walnut Grove Transformer Addition	360-373	UT	Dec-24	6,686,038		
Enlaw LLC Load Project	360-373	UT	Dec-23	6,483,692		
Utah Transit Authority Load Project	360-373	UT	Jun-23	6,459,706		
Replace Overhead Distribution Poles - ID	360-373	ID	Various	6,284,075		
North Salt Lake Development - Cudahy #2	360-373	UT	May-24	6,210,355		
Silver Creek Install Distribution Transformer	360-373	UT	Oct-24	6,157,404		
Krah USA LLC Service Request	360-373	OR	Dec-23	6,118,118		
Field Device Communication V2	360-373	OR	Various	6,011,966		
Cust 1 UT Dist	360-373	UT	Jun-24	6,000,000		
Rickreall- Construct New substation D	360-373	OR	May-24	5,886,464		
Mill City Construct New Substation	360-373	OR	Nov-24	5,871,400		
Copper Hills Install 2nd Xfmr	360-373	UT	May-23	5,858,352		
BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr	360-373	UT	Dec-23	5,770,255		
Rigby 161-12kV Transformer Addition	360-373	ID	May-24	5,632,916		
West Valley Install Second Xfmr	360-373	UT	Dec-23	5,609,558		
Oregon - Mandated Highway Relocations	360-373	OR	Various	5,552,752		
Rebuild Deer Creek Substation	360-373	WYP	May-24	5,371,781		
Wyoming-New Connect - Residential	360-373	WYP	Various	5,342,124		
Avian Protection - Dist WY	360-373	WYP	Various	5,334,074		
Oregon Replace Underground Cable	360-373	OR	Various	5,138,492		
Avian Protection - Dist ID	360-373	ID	Various	4,949,704		
Tieton Substation Capacity Increase - New Sub	360-373	WA	Oct-24	4,934,002		

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24 Plant		Ref.
				Adds		
Grantsville Increase Capacity - Dist	360-373	UT	May-23		4,835,464	
Conser Road- Construct New 115kV to 20.8 kV substation D	360-373	OR	Nov-22		4,729,174	
Replace Overhead Distribution Poles - WY	360-373	WYP	Various		4,585,643	
Oregon-Upgrade-Spare Transformer Additions	360-373	OR	Various		4,461,025	
Albina Replace 12kv Feeder with Switchgear	360-373	OR	Dec-23		4,352,231	
Replace Underground Cable - WY	360-373	WYP	Various		4,347,131	
Dist - NRWY Investment Programs	360-373	WYP	Various		4,253,114	
Oregon EV Transit Program	360-373	OR	Various		4,159,940	
90th South Install 30 MVA Transformer - Dist	360-373	UT	Various		4,072,984	
Wildfire Storm Costs Dist OR	360-373	OR	Various		4,071,199	
AMI - Idaho 2019 meters	360-373	ID	Various		4,058,741	
Replace Overhead Distribution Lines - Crossarms & Cutouts - Dist - WY	360-373	WYP	Various		4,043,452	
Dist - NRID Investment Programs	360-373	ID	Various		4,023,301	
EX Utah Development Load Project	360-373	UT	Dec-23		3,985,802	
Rebuild Gordon Hollow Substation	360-373	OR	Dec-23		3,928,424	
Utopia Apartments Load Project - Southwest #1	360-373	UT	Apr-24		3,902,857	
Avian Protection - Dist UT	360-373	UT	Various		3,749,343	
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various		3,604,415	
Oregon Replace OH Dist Lines - Poles	360-373	OR	Various		3,559,403	
ABB DPU & TPU Relay Replacements Oregon	360-373	OR	Various		3,547,525	
City Creek Reserve, Terminal #1	360-373	UT	Dec-23		3,520,000	
Wyoming-New Connect - Commercial	360-373	WYP	Various		3,472,694	
STASTA LLC Load Project	360-373	UT	Various		3,392,488	
Ruby 69-12kV Transformer Replacement	360-373	ID	May-24		3,376,494	
Net Metering Installation UT	360-373	UT	Various		3,340,861	
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 2021B)	360-373	WYP	Dec-24		3,200,000	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various		3,133,671	
A1 Lithium Inc. Load Project	360-373	UT	Dec-24		3,126,598	
Conductive Composites Load Project	360-373	UT	May-23		3,096,392	
Replace - Storm & Casualty - Dist WY	360-373	WYP	Various		2,999,610	
Distribution Auto / Field Network - UT	360-373	UT	Various		2,835,102	
Dist New Connect CA	360-373	CA	Various		2,788,650	
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Jun-23		2,788,155	
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub D	360-373	OR	Dec-24		2,748,204	
Downtown 8kV System Upgrade - Dist	360-373	UT	Various		2,687,828	
SRC Land Holdings Load Project- Toquerville #1	360-373	UT	Jun-24		2,627,168	
Idaho-New Connect - Commercial	360-373	ID	Various		2,622,809	
Unspecified OR Distribution Reinforcement	360-373	OR	Various		2,566,160	
OR Distribution Major Projects - PP	360-373	OR	Various		2,498,717	
Salt Lake Dept of Airports Load Project	360-373	UT	Nov-22		2,473,060	
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various		2,404,210	
Cross Hollow Install 2nd Xfmr - Dist	360-373	UT	Various		2,377,900	
Snarr Bank 1 - Capacity Increase	360-373	UT	Nov-22		2,365,299	
Jefferson Sub - Increase capacity 12.5 MVA	360-373	OR	Oct-22		2,358,850	
Replace Substation Switchgear, Breakers, Reclosers - D - ID	360-373	ID	Various		2,345,232	
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various		2,310,808	
Replace - Storm & Casualty - Dist ID	360-373	ID	Various		2,269,525	
Amps - Control Building Addition	360-373	ID	Jun-23		2,184,735	
Orange Upgrade to 30 MVA	360-373	UT	May-23		2,088,484	
Shevlin Park Substation Increase Capacity	360-373	OR	Nov-22		2,050,610	
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various		2,036,544	
Replace Overhead Distribution Lines - Crossarms & Cutouts - Dist - ID	360-373	ID	Various		2,009,889	
Proctor and Gamble Paper Company Load Project	360-373	UT	May-24		1,943,945	
Targeted reliability Improvement, Dist - ID	360-373	ID	Various		1,909,167	
Riverbend Management, Inc Load Project	360-373	ID	Oct-22		1,893,617	
BLM & Other ROW Renewals - D - UT	360-373	UT	Various		1,843,654	
Oregon Energy Storage Project - Battery or Equivalent	360-373	OR	Various		1,765,741	
Elk Valley Casino Service Request (N2)	360-373	CA	Dec-22		1,730,406	
Utah-New Connect-Str Light & Otr	360-373	UT	Various		1,725,307	
Moab City Upgrade Transformer	360-373	UT	Dec-23		1,717,121	
Replace Underground Cable - ID	360-373	ID	Various		1,708,146	
Replace Substation Switchgear, Breakers, Reclosers - D - UT	360-373	UT	Various		1,700,988	
New Connect Meter Purchases/Replacements - WY	360-373	WYP	Various		1,684,617	
New Harmony Upgrade Transformer	360-373	UT	Dec-24		1,666,306	
Replace - Storm & Casualty - Crossarms & Cutouts - Dist - UT	360-373	UT	Various		1,646,307	
Enoch Upgrade Transformer	360-373	UT	Dec-23		1,632,845	
Mandated Public Accommodations & Other - D - UT	360-373	UT	Various		1,622,454	
Replace Underground Vaults & Equipment - ID	360-373	ID	Various		1,621,924	
Targeted reliability Improvement, Dist - WY	360-373	WYP	Various		1,617,695	
Replace Substation Bushings, Glass & Other - D - UT	360-373	UT	Various		1,616,112	



**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24 Plant		Ref.
				Adds		
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Dec-23	1,582,406		
Replace Substation Transformers - D - UT	360-373	UT	Various	1,580,049		
New Revenue - Feeder Reinforcement - ID	360-373	ID	Various	1,527,484		
Mandated OH/UG Conversions - UT	360-373	UT	Various	1,468,159		
Asset Removal - D - UT	360-373	UT	Various	1,249,230		
Apple Valley Install New Dist Sub	360-373	UT	May-23	1,240,253		
Replace Substation Meters and Relays - D - ID	360-373	ID	Various	1,106,229		
Neutral Extensions - WY	360-373	WYP	Various	1,069,899		
Mandated Code Compliance - D - U T	360-373	UT	Various	1,050,924		
New Connect Meter Purchases/Replacements - ID	360-373	ID	Various	1,045,616		
BLM & Other ROW Renewals - D - WY	360-373	WYP	Various	1,011,872		
Spare 46-12.47 30MVA XFMR	360-373	UT	Jul-22	1,010,856		
Temple Square - load addn in Downtown SLC	360-373	UT	Nov-22	1,009,441		
St. John Increase Capacity	360-373	UT	Oct-22	1,003,008		
Projects Less Than \$1million	360-373	CA	Various	134,106		
Projects Less Than \$1million	360-373	ID	Various	3,921,882		
Projects Less Than \$1million	360-373	OR	Various	328,703		
Projects Less Than \$1million	360-373	UT	Various	10,843,761		
Projects Less Than \$1million	360-373	WA	Various	-		
Projects Less Than \$1million	360-373	WYP	Various	9,547,451		
Distribution Plant Five Year Average Removals	360-373	UT		(29,287,184)		
Distribution Plant Five Year Average Removals	360-373	OR		(26,336,802)		
Distribution Plant Five Year Average Removals	360-373	WYP		(8,189,284)		
Distribution Plant Five Year Average Removals	360-373	WA		(5,266,590)		
Distribution Plant Five Year Average Removals	360-373	ID		(3,014,506)		
Distribution Plant Five Year Average Removals	360-373	CA		(2,385,898)		
				1,420,213,434		

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Pro Forma Plant Additions  
 General Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24	
				Plant Adds	Ref.
Bend Service Center	397	OR	Dec-24	36,175,493	
Replace Vehicles - UT	397	UT	Various	27,328,418	
Vehicles OR	397	OR	Various	24,389,602	
PP Com investment program projects	397	SG	Various	15,283,999	
LCT Open Office Plan	397	SO	Jun-23	14,360,626	8.5.44
Index AR Training Modules V2	397	SO	Various	12,015,638	8.5.44
PP Com investment program projects	397	OR	Various	10,549,028	
Replace Vehicles - WY	397	WYP	Various	9,744,388	
Rock Springs Service Center Purchase	397	WYP	Various	9,325,682	
Unix/Linux/Storage - Infrastructure	397	SO	Various	9,044,257	8.5.44
Network/Security - OT Infrastructure	397	SO	Various	8,747,967	8.5.44
PP Com investment program projects	397	SO	Various	6,887,459	
PP Com investment program projects	397	UT	Various	6,566,196	
Replace Other General Plant - UT	397	UT	Various	5,255,415	
NTO, SLSC Open Floor Plan & Facility Replacement	397	SO	Various	5,200,000	
Vehicles WA	397	WA	Various	4,998,192	
Gen - SitusUT Investment Programs	397	UT	Various	4,988,587	
Telecom - Corporate Network	397	SO	Various	4,660,318	
Hydro Vehicles	397	SG	Various	4,486,401	
Replace Vehicles - ID	397	ID	Various	4,053,997	
22 DellEMC Storage and Compute-common	397	SO	Dec-22	3,646,768	
Structures OR	397	OR	Various	3,461,527	
Replace Other General Plant - WY	397	WYP	Various	3,329,938	
Enterprise Ops	397	SO	Various	3,280,104	
Cloud/Windows	397	SO	Various	3,260,450	
Casper Power Office - Purchase	397	WYP	Mar-24	3,203,672	
Replace Tools - UT	397	UT	Various	3,152,476	
Vehicles CA	397	CA	Various	2,787,788	
PP Com investment program projects	397	WA	Various	2,751,049	
General Plant OR	397	OR	Various	2,744,529	
PAC FIPS 201 (Phys Security Repl)	397	SO	Jun-24	2,584,400	8.5.44
PP Com investment program projects	397	WYP	Various	2,562,751	
AMI - Utah IT Comm Network	397	UT	Various	2,292,216	
Substation Router/Sw TOMS	397	SO	Various	2,230,740	
2021 VXRail Common Use	397	SO	10/31/2022	2,227,429	
Gen - SitusUT Investment Programs	397	UT	Various	1,819,512	
Monarch PAC6 Upgrade and HW TOM	397	SO	8/31/2022	1,736,720	
Replace Other General Plant - ID	397	ID	Various	1,720,073	
PP Com investment program projects	397	ID	Various	1,705,969	
Corporate Router/Switch TOM 20/21	397	SO	9/30/2022	1,495,200	
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	397	SO	12/31/2024	1,434,236	
Rowberry: Rebuild/Replace Damaged Equip	397	UT	8/31/2022	1,433,756	
Hydro General Plant	397	SG	Various	1,332,827	
NTO ACI Network Build- Common Use	397	SO	7/31/2022	1,330,907	
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	7/31/2023	1,305,600	
Cutler to Rabbit Mtn MW Replacement	397	UT	11/30/2022	1,206,538	
Budget Placeholder Power Supply	397	SO	9/30/2022	1,200,000	
PP Com investment program projects	397	CA	Various	1,171,196	
AMI - Wyoming IT Comm Network	397	WYP	Various	1,136,653	
Harrison to Holladay Fiber Upgrade	397	OR	12/31/2024	1,124,142	
Repl Propsect Hill Comm Site	397	SG	12/15/2023	1,091,400	
2019 TIBCO TOM and Upgrade	397	SO	9/30/2022	1,083,147	
Worland Service Center - Purchase	397	WYP	5/31/2023	1,056,352	
MW CES Ring Deployment	397	SG	12/31/2024	1,024,536	
Wind General	397	SG	Various	1,008,716	
Projects Less Than \$1million	397	CA	Various	730,280	
Projects Less Than \$1million	397	SG	Various	7,917,960	
Projects Less Than \$1million	397	ID	Various	1,536,199	
Projects Less Than \$1million	397	OR	Various	-	
Projects Less Than \$1million	397	SO	Various	11,985,523	
Projects Less Than \$1million	397	UT	Various	772,155	
Projects Less Than \$1million	397	WA	Various	1,143,423	
General Plant Five Year Average Removals	397	WYP	Various	2,094,623	
	397	SO	Various	(2,688,667)	
				<u>317,486,478</u>	

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Pro Forma Plant Additions**  
**Intangible Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July22 to Dec24	
				Plant Adds	Ref.
PP IT software investment program	303	SO	Various	41,434,283	
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	303	SO	Jul-22	20,003,615	8.5.45
PAC FIPS 201 (Phys Security Repl)	303	SO	Jun-24	10,337,600	8.5.44
Monarch PAC6 Upgrade and HW TOM	303	SO	Aug-22	7,946,019	
GWD (Graphical Work Design)	303	SO	Mar-24	7,711,652	
Network/Security - OT Infrastructure	303	SO	Various	7,455,811	8.5.44
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	303	SO	Dec-24	5,736,943	
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	5,222,400	
SAP & Corporate Systems - Applications	303	SO	Various	3,833,949	
AMI Headend- SSSN/Itron Conversion	303	SO	Mar-23	3,400,012	
PAC FIPS 201 Pinnacle Repl- Interim	303	SO	Dec-22	3,139,298	
Transmission & Distribution - Applications	303	SO	Various	2,936,543	
Unix/Linux/Storage - Infrastructure	303	SO	Various	2,838,357	8.5.44
Customer- Post Implementation	303	SO	Various	2,478,471	
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	2,448,000	
AN009 - Content Mgmt Migration to Oracle Tools	303	SO	Jan-24	2,254,308	
Oracle Customer CX Communications - Capital	303	SO	Dec-22	2,183,113	
Oracle Customer CX Engagement - Capital	303	SO	Sep-22	2,014,182	
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	303	SO	Dec-23	1,992,340	
PowerPlan Upgrades	303	SO	Various	1,826,739	
UII RVN Replacement	303	SO	Dec-23	1,632,000	
AN023- Customer - Ancillary - OpenMethods Single Point of Integration	303	SO	Nov-24	1,524,894	
Azure growth	303	SO	Jun-24	1,468,800	
Maximo Upgrade to V8 for PAC T&D	303	SO	Sep-24	1,468,800	
Generation Trading Mgmt-PCI- Licenses	303	SO	Aug-24	1,404,471	
Telecom - Corporate Network	303	SO	Various	1,324,048	
UII Plant Book/Capex front end	303	SO	Dec-23	1,224,000	
EBI - Applications	303	SO	Various	1,164,730	
BMC Software Renewal- DB2	303	SO	Jun-23	1,020,000	
IBM Software License Renewal- ESSO	303	SO	Jun-23	1,020,000	
Projects Less Than \$1million	303	SO	Various	11,413,142	
				161,858,520	

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Plant Retirements  
 5 Year Average Retirement Amount

Function	Factor	Code	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	FY2021 (CY2020) Retirements	FY2022 (CY2021) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	DGU	STMPDGU	(3,295,196)	(3,805,358)	(27,141,648)	(2,191,253)	(2,596,560)	26,607,102	(2,484,583)	(207,049)
STMP	DGP	STMPDGP	(5,214,803)	(4,346,678)	(4,077,521)	(2,667,943)	(3,146,449)	-	(3,890,679)	(324,223)
STMP	SSGCH	STMPSSGCH	-	-	-	-	-	-	-	-
STMP	SG	STMPSG	(37,870,150)	(41,678,721)	(72,453,873)	(30,626,315)	(29,922,896)	39,011,536	(34,708,084)	(2,892,340)
STMP	NUTIL	STMPNUTIL	-	-	-	-	-	-	-	-
			<u>(46,380,148)</u>	<u>(49,830,757)</u>	<u>(103,673,042)</u>	<u>(35,485,512)</u>	<u>(35,665,905)</u>	<u>65,618,638</u>	<u>(41,083,345)</u>	<u>(3,423,612)</u>
HYDP	SG-U	HYDP SG-U	(208,532)	(669,210)	(688,887)	(596,216)	(361,746)	-	(504,918)	(42,077)
HYDP	SG-P	HYDP SG-P	(1,069,662)	(3,174,454)	(2,760,652)	(4,743,569)	(1,821,775)	1,277,015	(2,458,619)	(204,885)
HYDP	DGU	HYDPDGU	(187,001)	(523,331)	(406,073)	(819,933)	(100,113)	-	(407,290)	(33,941)
HYDP	DGP	HYDPDGP	(321,786)	(874,490)	(460,328)	(703,798)	(89,052)	43,446	(481,202)	(40,100)
HYDP	NUTIL	HYDPNUTIL	-	-	-	-	-	-	-	-
			<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>(6,863,517)</u>	<u>(2,372,686)</u>	<u>1,320,461</u>	<u>(3,852,029)</u>	<u>(321,002)</u>
OTHP	DGU	OTHPDGU	-	-	-	-	-	-	-	-
OTHP	SG	OTHPSG	(1,957,257)	(16,761,294)	(963,453)	(50,697,982)	(24,921,087)	-	(19,060,215)	(1,588,351)
OTHP	SG-W	OTHP SG-W	(4,776,936)	(82,725)	(844,072,708)	(412,145,767)	(38,861,784)	1,292,584,429	(1,471,098)	(122,592)
OTHP	SSGCT	OTHPSSGCT	(187,547)	(2,256,844)	73,283	-	(38,029)	-	(481,827)	(40,152)
OTHP	NUTIL	OTHPNUTIL	-	-	-	-	-	-	-	-
			<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>(462,843,749)</u>	<u>(63,820,900)</u>	<u>1,292,584,429</u>	<u>(21,013,140)</u>	<u>(1,751,095)</u>
TRNP	DGP	TRNP DGP	(2,977,569)	(1,293,599)	(2,194,511)	(2,231,965)	(1,451,081)	-	(2,029,745)	(169,145)
TRNP	DGU	TRNP DGU	(2,818,962)	(7,288,536)	(2,125,822)	(2,425,425)	(4,049,253)	-	(3,741,600)	(311,800)
TRNP	JBG	TRNP JBG	-	-	-	-	-	-	-	-
TRNP	SG	TRNP SG	(9,180,945)	(7,082,678)	(9,584,949)	(9,274,706)	(19,689,386)	1,302,096	(10,702,114)	(891,843)
TRNP	NUTIL	TRNP NUTIL	-	-	-	-	-	-	-	-
			<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>(13,932,096)</u>	<u>(25,189,720)</u>	<u>1,302,096</u>	<u>(16,473,458)</u>	<u>(1,372,788)</u>
DSTP	CA	DSTPCA	(691,930)	(4,729,076)	(1,367,157)	(1,186,564)	(1,113,791)	287	(1,817,646)	(151,471)
DSTP	ID	DSTPID	(1,736,718)	(2,203,340)	(1,930,395)	(1,813,227)	(4,057,391)	-	(2,348,214)	(195,685)
DSTP	MT	DSTPMT	-	-	-	-	-	-	-	-
DSTP	OR	DSTPOR	(9,930,730)	(42,097,594)	(33,806,510)	(12,101,471)	(12,071,494)	2,910	(22,000,978)	(1,833,415)
DSTP	UT	DSTPUT	(13,156,488)	(16,986,844)	(16,190,768)	(18,052,141)	(27,561,114)	-	(18,389,471)	(1,532,456)
DSTP	WA	DSTPWA	(1,797,818)	(2,504,228)	(3,224,732)	(2,535,929)	(1,848,462)	-	(2,382,234)	(198,519)
DSTP	WYP	DSTPWYP	(3,232,370)	(3,122,221)	(3,763,963)	(3,192,347)	(3,261,905)	-	(3,314,561)	(276,213)
DSTP	WYU	DSTPWYU	(241,028)	(296,106)	(325,291)	(430,096)	(590,090)	-	(376,522)	(31,377)
DSTP	NUTIL	DSTPNUTIL	-	-	-	-	-	-	-	-
			<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>(39,311,775)</u>	<u>(50,504,246)</u>	<u>3,197</u>	<u>(50,629,626)</u>	<u>(4,219,136)</u>
G NLP	SE	G NLP SE	(24,616)	(130,808)	(36,551)	(467,235)	(29,091)	-	(137,660)	(11,472)
G NLP	SSGCT	G NLP SSGCT	-	-	-	-	-	-	-	-
G NLP	SG	G NLP SG	(5,884,655)	(5,290,627)	(4,624,892)	(10,925,287)	(12,711,663)	-	(7,887,425)	(657,285)
G NLP	DGP	G NLP DGP	(246,476)	(10,091)	(55,490)	(168,438)	(301,777)	-	(156,454)	(13,038)
G NLP	DGU	G NLP DGU	(1,280)	(70,539)	(115,871)	(1,244,766)	(37,080)	-	(293,907)	(24,492)
G NLP	SO	G NLP SO	(12,881,865)	(12,881,251)	(25,844,820)	(13,374,457)	(17,864,045)	-	(16,589,288)	(1,382,441)
G NLP	CN	G NLP CN	(598,547)	(3,163,468)	(384,219)	(797,489)	(957,283)	-	(1,180,201)	(98,350)
G NLP	CA	G NLP CA	(99,292)	(715,495)	(717,531)	(981,422)	(931,410)	-	(689,030)	(57,419)
G NLP	ID	G NLP ID	(310,512)	(1,368,673)	(1,285,289)	(429,609)	(612,386)	-	(801,294)	(66,774)
G NLP	SSGCH	G NLP SSGCH	-	-	-	-	-	-	-	-
G NLP	OR	G NLP OR	(2,634,074)	(5,945,198)	(4,543,677)	(1,961,890)	(21,521,367)	-	(7,321,241)	(610,103)
G NLP	UT	G NLP UT	(3,346,788)	(7,770,797)	(4,139,974)	(8,951,496)	(2,688,767)	-	(5,379,564)	(448,297)
G NLP	WA	G NLP WA	(856,950)	(1,132,533)	(2,705,376)	(604,195)	(1,358,617)	-	(1,331,534)	(110,961)
G NLP	WYU	G NLP WYU	(319,125)	(493,517)	(343,869)	(235,183)	(223,670)	-	(323,073)	(26,923)
G NLP	WYP	G NLP WYP	(1,903,007)	(3,446,458)	(2,626,180)	(1,527,523)	(1,512,481)	-	(2,203,130)	(183,594)
G NLP	NUTIL	G NLP NUTIL	-	-	-	-	-	-	-	-
			<u>(29,207,187)</u>	<u>(42,419,454)</u>	<u>(47,423,739)</u>	<u>(41,668,990)</u>	<u>(60,749,636)</u>	<u>-</u>	<u>(44,293,801)</u>	<u>(3,691,150)</u>
MNGP	SE	MNGP SE	-	-	-	-	-	-	-	-
MNGP	NUTIL	MNGP NUTIL	-	-	-	-	-	-	-	-
INTP	JBG	INTP JBG	-	-	-	-	-	-	-	-
INTP	SG-P	INTP SG-P	-	-	(279,935)	-	-	-	(55,987)	(4,666)
INTP	SG-U	INTP SG-U	-	-	-	(895,226)	-	-	(179,045)	(14,920)
INTP	SG	INTP SG	(220,378)	(1,546,900)	(62,921)	(1,268,060)	(103,096)	-	(640,271)	(53,356)
INTP	SO	INTP SO	(4,298,237)	(5,104,327)	(8,329,898)	(6,745,772)	(9,053,968)	-	(6,706,441)	(558,870)
INTP	CN	INTP CN	(1,982,186)	(10,680)	(8,081)	-	(8,201,332)	-	(2,040,456)	(170,038)
INTP	SE	INTP SE	(8,646)	(14,653)	-	-	-	-	(4,660)	(388)
INTP	DGU	INTP DGU	-	-	-	-	(123,397)	-	(24,679)	(2,057)
INTP	CA	INTP CA	-	-	-	-	-	-	-	-
INTP	ID	INTP ID	(5,175)	-	-	-	-	-	(1,035)	(86)
INTP	OR	INTP OR	-	(21,797)	-	-	-	-	(4,359)	(363)
INTP	UT	INTP UT	(28,178)	-	-	(5,507)	(12,582)	-	(9,253)	(771)
INTP	WA	INTP WA	-	-	-	-	-	-	-	-
INTP	WYU	INTP WYU	-	-	-	-	-	-	-	-
INTP	WYP	INTP WYP	-	-	-	-	-	-	-	-
			<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>(8,914,565)</u>	<u>(17,494,375)</u>	<u>-</u>	<u>(9,666,187)</u>	<u>(805,516)</u>
			<u>(136,603,415)</u>	<u>(210,895,138)</u>	<u>(1,083,570,534)</u>	<u>(609,020,203)</u>	<u>(255,797,468)</u>	<u>1,360,828,821</u>	<u>(187,011,588)</u>	<u>(15,584,299)</u>

**Rocky Mountain Power  
Wyoming General Rate Case – December 2024  
Pro Forma Plant Additions  
Descriptions Of Projects Greater Than \$10 Million**

**STEAM PLANT ADDITIONS:**

**Jim Bridger CCR Jim Bridger FGD Pond 3 (In-Service Date 09/30/2023) (Reference page 8.5.26)**

Development and construction of a mixed-use impoundment for the management of coal combustion residuals (CCR) specifically flue gas desulfurization (FGD) and wastewater effluent. Due to a recent court decision (U.S. Court of Appeals for the District of Columbia) the existing FGD Pond 2 must be closed because it is an unlined impoundment. Under the current CCR rules for the alternative closure, a new FGD Pond must be placed in-service by October 2023 because FGD Pond 2 will no longer be allowed to accept CCR waste. A new CCR compliant mixed use FGD and effluent impoundment will provide Jim Bridger with a CCR-compliant disposal and effluent site for continued, uninterrupted operation.

**Hunter - 301 Generator Stator Rewind, (In-Service Date 12/31/2022) (Reference page 8.5.26)**

During Unit 1 overhaul in 2022 Siemens Energy performed a transposition test on the stator. During the test Siemens Energy personnel recorded 14 voltage deviations. The 14 indications were further narrowed down to 5 half coils through additional voltage drop testing. Siemens Energy (OEM) evaluated these issues and recommends rewinding the stator as soon as possible. Performing this rewind as soon as possible will reduce the risk of an in-service extensive damage event and extended outage. Current OEM operation recommendations call for a constant reduced load due to high risk.

**HYDRO PLANT ADDITIONS:**

**Prospect 3 South Fork Woodstave flowline, (In-Service Date 12/31/2023) (Reference page 8.5.27)**

A new FERC license was issued for the Prospect No. 3 Hydroelectric Project on September 27, 2019. Paragraph 22 of the license requires replacement of the existing wood stave flowline. The existing wood stave flowline was constructed in 1931, is prone to significant leakage which has caused surface erosion of the soils along the flowline alignment and has surpassed its original design life. The work includes all design, permitting, and construction associated with the removal of the existing wood stave flowline and installation of a new flowline and is necessary to maintain compliance with the new FERC license.

**Fall Creek Hatchery, (In-Service Date 12/31/2023) (Reference page 8.5.27)**

The Iron Gate Hatchery is owned by PacifiCorp and operated by the California Department of Fish and Wildlife. The Iron Gate Dam provides supply water to the Iron Gate Hatchery through the powerhouse intake structure. With the planned removal of the Lower Klamath Project dams (J.C. Boyle, Copco No. 1, Copco No. 2, and Iron Gate) as early as January 2024, there will no longer be water supply for Iron Gate Hatchery from Iron Gate reservoir, and fish collection facilities at the base of Iron Gate Dam will be removed. Under Interim Measure 20 (IM20) of the KHSA, signed on February 18, 2010, and amended on April 6, 2016 and November 30, 2016, PacifiCorp is obligated to provide continued hatchery production for 8-years after the removal of Iron Gate Dam.

In order to meet the obligation stated in IM20 of the KHSA, PacifiCorp will construct a new fish hatchery facility at the location of the Fall Creek hydroelectric development. This project will include implementation of a facility design that has been developed by the Klamath River Renewal Corporation in consultation with the California Department of Fish and Wildlife and the National Marine Fisheries Service, acquisition of permits, rehabilitation of existing hatchery raceways at the site, and construction of the new Fall Creek Hatchery.

**Swift 1 Spillway Gate Retrofit, (In-Service Date 12/31/2024) (Reference page 8.5.27)**

This project is to ensure the proper and safe function of the spillway gates at Swift 1 Dam. Flood flows are regulated at Swift 1 dam by two 50-foot wide by 51-foot-tall gates. Inspection and structural analysis indicate that the gates require substantial improvement to meet current seismic criteria. A concurrent study of the gate hoist platforms and machinery that lift the gates indicated that its replacement is required to facilitate opening the gates an additional 4 feet to accommodate the Probable Maximum Flood flows as well as providing a redundant alternative lifting device as identified in the 2017 Consultant's

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Safety Inspection Report. The work includes all design, permitting, and construction associated with the retrofit of the Swift 1 Dam spillway gates and is necessary to maintain compliance with FERC requirements.

**ILR 4.1.9 Future Fish Passage Stage 1 Ph, (In-Service Date 09/30/2022) (Reference page 8.5.27)**

As per the November 30, 2004, Lewis River Settlement Agreement (settlement agreement) and Federal Energy Regulatory Commission licenses for the Merwin, Yale and Swift No. 1 hydroelectric projects (collectively the Lewis River hydroelectric projects), PacifiCorp (and where applicable the Cowlitz Public Utility District as owner of Swift No. 2 hydroelectric project) are required to provide upstream and downstream passage at all three mainstream Lewis River dams.

Article 4.1.9 of the settlement agreement states, “The Licensees shall construct and provide for the operation and maintenance of both upstream and downstream fish collection and transport facilities at each of Merwin Dam, Yale Dam, and the Swift Projects as provided in the schedule in this Agreement unless otherwise directed by the Services pursuant to this Section.”

Article 401 of the FERC licenses states “Various conditions of this license required by Appendices B [Forest Service section 49e) conditions], D (Department of Commerce section 18 fishway prescription), E [Department of the Interior fish way prescription), and F [National Marine Fisheries Service (NMFS) biological opinion (BO)] require the licensee to prepare plans for approval by some or all of the signatories of the Lewis River Settlement Agreement. Each such plan shall also be submitted to the Commission for approval and shall include an implementation schedule.

In negotiating the settlement agreement, PacifiCorp was able to include a caveat in the agreement that allows the Utilities to come forward with any new information that could lead to a reversal of the passage requirements at Yale and Merwin dams.

*Article 4.1.9.a “New Information (defined below) relevant to reintroduction and fish passage into Yale Lake or Lake Merwin may be available to the Services that may influence the implementation of fish passage into and out of these reservoirs, or that could result in the Services determining that reintroduction or fish passage for anadromous fish is inappropriate. If the Services conclude upon review of the New Information that one or more of the passage facilities should not be constructed, in lieu of designing, permitting, constructing, and operating the passage facility, PacifiCorp shall provide additional funds for projects in lieu of fish passage, as set forth in Section 7.6. In this event, the Licensees shall also implement the bull trout passage measures as set forth in Section 4.10. The adult upstream fish passage facility at Merwin and juvenile downstream collector at Swift No. 1 are not subject to this review.”*

Following several years of studies, PacifiCorp on June 24, 2016, submitted to the NMFS and US Fish and Wildlife Service (USFWS) (collectively the Services) the document “New Information Regarding Fish Transport into Lake Merwin and Yale Lake”. Several years of review and consultation on this information concluded with the Services announcing on April 12, 2019, that the construction of the Yale Upstream Facility (described in Section 4.7 of the settlement agreement) and the Merwin Downstream Facility (described in Section 4.6 of the settlement agreement) are inappropriate. The Services’ decision triggered the requirements of Section 7.6 of the settlement agreement, including the Utilities’ obligations to fund mitigation projects in lieu of constructing these additional fish passage facilities (the “In Lieu Program”) with funding amounts described in Section 7.6.1 (a) of the settlement agreement. In addition, in their notice, the Services delayed their decision whether to require construction of the Yale Downstream Facility (described in Section 4.5 of the settlement agreement) and the Swift Upstream Facility (described in Section 4.8 of the settlement agreement) until 2031 and 2035 respectively. The Services note that information obtained through the implementation of In Lieu Program projects will help inform the Services’ future decision on the appropriateness of constructing the Yale and Swift Upstream Projects.

In response to the decisions, PacifiCorp completed specific steps to implement the Services’ decision and the relevant sections of the Lewis River Hydropower Settlement Agreement. Steps included:

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- Development of an In Lieu Program Strategic Plan to guide identification, selection and implementation of mitigation actions in the Lewis River in consultation with the settlement agreement parties.
- Development of an In Lieu Program Evaluation Plan to guide the review and reporting of Strategic Plan actions.
- Preparation of FERC license amendment applications to implement the In-Lieu Program in consultation with the settlement agreement parties.
- Development of a Biological Evaluation to inform any required Endangered Species Act and Magnuson-Stevens Act consultation with the Services in support of the license amendments.
- Preparation of designs for Yale and Merwin Downstream Bull Trout Facilities in consultation with the U.S. Fish and Wildlife Service and the settlement agreement parties.

In a turn of their position, on October 27, 2021, NMFS filed with the FERC notice that the Services had completed their final determination regarding fish passage into Yale Reservoir, and that fish passage remains appropriate in this reservoir. In the letter to the Utilities, the Services also note they are continuing to engage in further evaluation and discussion with parties to inform consideration of fish passage into Merwin Reservoir, and the Services will follow in a subsequent letter with considerations to be included in the Yale fish passage design. Given the Services' delay in making its' Yale determination, the Services recommend the Commission grant an additional 5 years of time from the original construction deadline of June 26, 2021. On December 23, 2021, NMFS and USFWS notified the Utilities that the Services had completed their final determination regarding fish passage into Merwin Reservoir. Fish passage into this reservoir remains appropriate. Construction deadline for Merwin fish passage facilities is June 26, 2025. Services have been advised the above letters do not provide consistent construction dates for new facilities.

Throughout the Services determination, PacifiCorp has attempted to work with the Services to find an acceptable outcome. To protect customer interests while achieving a positive environmental outcome, PacifiCorp is working with the Services and parties to the settlement agreement towards an agreement on key components of a fish passage program into Yale and Merwin reservoirs. Such an agreement should include a realistic timeline for construction of Merwin fish passage facilities. PacifiCorp will also continue to take legal actions to afford future opportunities should they be needed.

**OTHER PLANT ADDITIONS:**

**Foote Creek II-IV Acquire-Repower, (In-Service Date 11/30/2023) (Reference page 8.5.28)**

This project will provide reliable and cost-effective renewable energy to customers by purchasing safe harbor equipment to qualify repowered wind projects interconnected to PacifiCorp's system and acquire and repower the 43.35 MW Foote Creek II-IV facilities, qualifying the project for production tax credits and generating zero fuel cost energy for customers at favorable cost.

Repowering will entail the decommissioning of the existing 64 wind turbines at the project site with nameplate ratings between 600 kW and 750 kW and the installation of up to 15 new, modern turbines. The extraordinary wind resource at the Foote Creek Rim site location is estimated to result in a repowered facility with a capacity factor approaching 50 percent. Earlier purchase of the master wind energy lease rights for the site results in favorable land rights payments as compared to current market rates and contributes to the favorable economics of the project. PacifiCorp acquired the project from Terra-Gen in June 2022. All project contracts are executed and in place. Construction activity began in June 2022 and the project is on track to achieve the anticipated in-service date.

**Lake Side - U22 Major Inspection Overhaul - CY23, (In-Service Date 10/30/2023) (Reference page 8.5.28)**

Performance of the Unit 22 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc. In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine

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reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 22 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.

**Lake Side - U21 Major Inspection Overhaul - CY23, (In-Service Date 10/30/2023) (Reference page 8.5.28)**

Performance of the Unit 21 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc. In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 21 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.

**Lake Side - CT21 Adv. Turbine Efficiency/ULN Install, (In-Service Date 04/30/2024) (Reference page 8.5.28)**

The installation of the Combustion Turbine 21 Advanced Turbine Efficiency Package (ATEP) has several benefits. The anticipated benefits of installing ATEP include improved power and efficiency, reduction of carbon footprint through reduced fuel consumption per generated power, and emission reduction. The ATEP is based on proven advances in aerodynamics, cooling, thermal coating, and manufacturing technology that emerged from development work applied to existing Combustion Turbines in the Siemens fleet. The ATEP package will come with upgraded turbine stages 1 through 4, including row 3 and 4 blade rings. The upgrade is designed to increase overall efficiency and power output through improved aerodynamics and by requiring less cooling air. The green highlighted areas below are the areas that will be upgraded with the ATEP package.

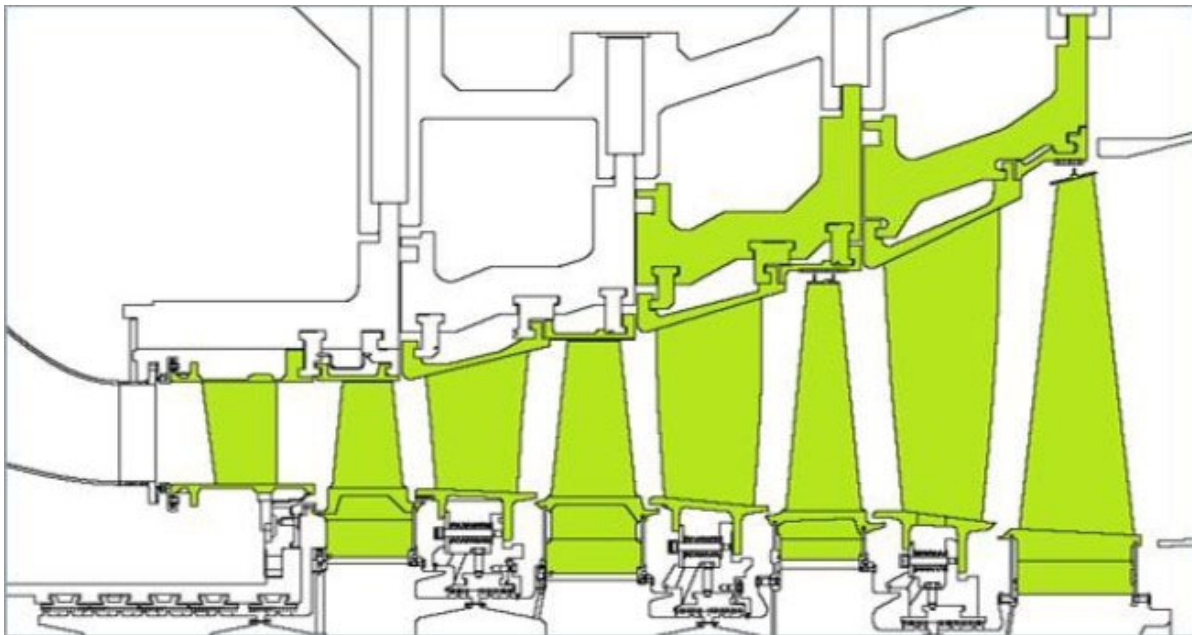


Figure 4: SGT6-5000F4 / 5 Affected Hardware



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**Lake Side - CT22 Adv. Turbine Efficiency/ULN Install, (In-Service Date 04/30/2024) (Reference page 8.5.28)**

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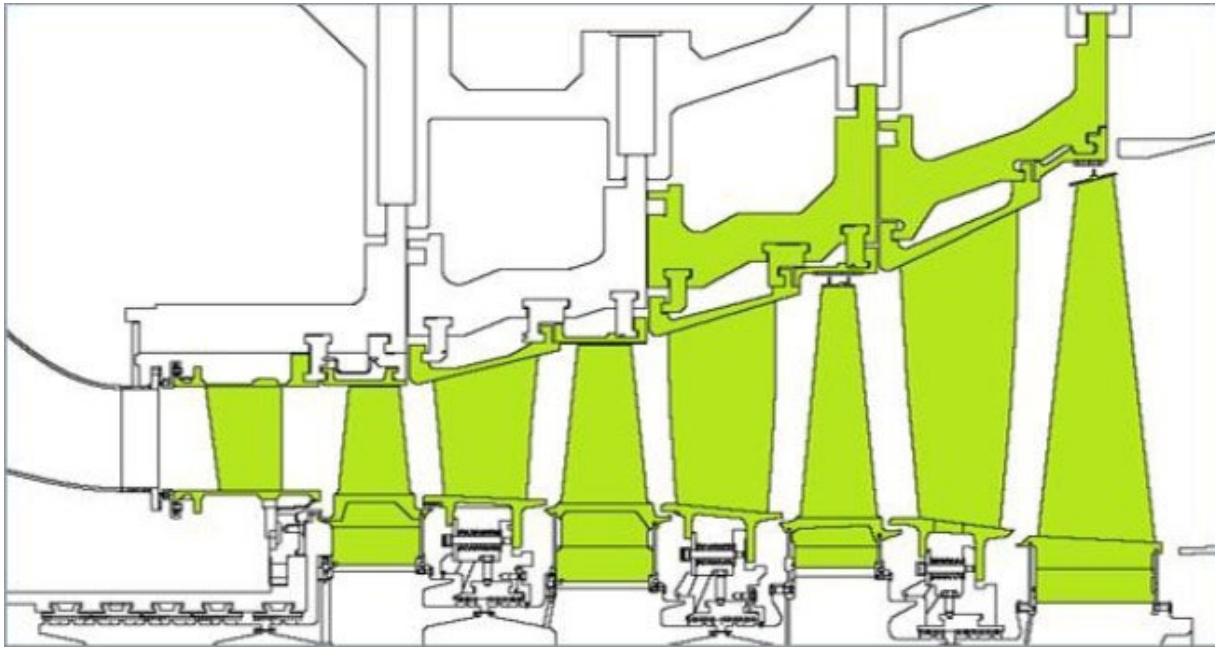


Figure 4: SGT6-5000F4 / 5 Affected Hardware

**TRANSMISSION PLANT ADDITIONS:**

**Enhanced Substation Security (In-Service Date Various) (Reference page 8.5.29)**

This project is needed to meet the Critical Infrastructure Protection (CIP) compliance guidelines for security protection of substations. This project is in response to increased incidents of hostile attacks on substations and utility equipment in North America.

**Wildfire Mitigation - Trans, (In-Service Date Various) (Reference page 8.5.29)**

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is required in Fire High Consequence Areas

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- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

**Project Specialized, (In-Service Date 06/30/2024) (Reference page 8.5.29)**

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Specialized located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed in order to provide service to this new major load addition.

**Project Litespeed, (In-Service Date 12/30/2024) (Reference page 8.5.29)**

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Litespeed located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed in order to provide service to this new major load addition.

**Path C Transmission Improvements, (In-Service Date 11/15/2023) (Reference page 8.5.29)**

This project will add a new 345/138 kV source in northern Utah and south east Idaho by looping the existing Populus – Terminal 345 kV line in and out of the Bridgerland substation as well as Ben Lomond substation. The project also includes upgrades at Bridgerland substation including a 345/138 kV 700 MVA autotransformer; a new 345 kV bus; three 345 kV breakers; and four 138 kV breakers. This new 345/138 kV source will improve the reliability of the 138 kV system, which runs parallel to Path C and will maintain the current Path C ratings as well as add operational flexibility under outage conditions at Ben Lomond substation.

**Klamath Falls - Snow Goose 230 kV Line No. 2 TPL, (In-Service Date 03/15/2022) (Reference page 8.5.29)**

This project builds a second 230 kV transmission line from Snow Goose to Klamath Falls substation located in Klamath County, Oregon. The project is needed to maintain compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for double contingencies on the 230 kV system serving Yreka, Klamath Falls and La Pine area. The TPL-001-4 category P6 (N-1-1) contingency for the loss of the Klamath Falls-Snow Goose 230 kV line and either the Lone Pine-Copco 230 kV line or Bonneville Power Administration's (BPA) Pilot Butte-La Pine 230 kV line can cause a voltage collapse affecting a large region of the southern Oregon and northern California system. The proposed transmission line will mitigate risks on the existing system by reinforcing the area 230 kV system with a new source from Snow Goose substation.

**Wildfire - Trans - PP, (In-Service Date Various) (Reference page 8.5.29)**

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is

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- required in Fire High Consequence Areas
- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

**Lone Pine- Whetstone 230kV Line, (In-Service Date 05/15/2024) (Reference page 8.5.29)**

This project builds a 230 kV transmission line between Lone Pine and Whetstone substations located in Jackson County, Oregon. The project is needed to ensure compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for category P6 (N-1-1) contingencies on the 230 kV system in southern Oregon. The proposed Lone Pine-Whetstone 230 kV line takes advantage of the planned Sams Valley 500-230 kV substation to provide 230 kV reinforcement at Lone Pine and Whetstone substations, mitigating system deficiencies associated with four N-1-1 outage combinations. The new line would also allow operating the Medford 115 kV system radial.

**St Johns (BPA) to Knott 115kV Line Conversion Project, (In-Service Date Various) (Reference page 8.5.29)**

This project will reconfigure and convert the existing Portland General Electric's (PGE) St. Johns – Columbia and PacifiCorp's Columbia – Knott 57 kV lines, and a portion of the idle 69 kV line north of Albina (former 69 kV Sundial Line) to 115 kV, located in Portland, Oregon. In addition to the voltage conversion, this project will add a tap to provide a third 115 kV transmission source to Albina substation. The project eliminates a NERC Standard TPL-001-4 Category P6 (N-1-1) deficiency, resolves the 57 kV system under voltage issues in the North Portland area, and creates a three-way source into Albina, improving reliability for Albina and Knott substations significantly.

**Walla Walla 69kV Loop Reconfigure and Reconductor, (In-Service Date 11/15/2023) (Reference page 8.5.29)**

This project reconductors and rebuilds 11.68 miles of 69 kV line to eliminate system deficiencies identified in the Walla Walla Washington core area including overloads and low voltage in the area during both the heavy summer and winter conditions. The reconfiguration of the Yellow Hawk and Pine Creek lines removes a large portion of aged 1/0 Copper from service and provides an express path to Walla Walla for the connected generation at Combine Hills. The reconfiguration sets up the Pine Creek line for future connection to a College Place area substation.

**Aeolus Sub Transformer Event Resolution, (In-Service Date 10/15/2023) (Reference page 8.5.29)**

This project is to repair and replace damaged equipment at Aeolus substation due to a fire at the substation on September 29, 2021, that led to the total loss of the 500/230 kilovolt A-Phase transformer unit.

**Loop 90 South - Terminal into MidValley 345 line, (In-Service Date 05/15/2024) (Reference page 8.5.29)**

This project will loop the 90th South – Terminal 345 kV line into and out of the Midvalley 345 kV yard located in Salt Lake City, Utah. This project will increase reliability at Midvalley substation and eliminate the overloading on the 90th South to Midvalley 345 #1 line. The project will also increase transfer capability by 45 MW on the Wasatch Front South transfer path.

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**GENERAL and INTANGIBLE PLANT ADDITIONS:**

**LCT Open Office Plan, (In-Service Date 06/30/2023) (Reference page 8.5.34)**

This project provides for the remodeling of the Lloyd Center Tower (LCT) building in Portland, Oregon, to a concept that allows for greater employee engagement. The remodel is expected to create a sustainable competitive advantage ultimately benefitting customers through higher employee retention and recruitment, enhanced productivity, and greater operational performance. Assets will include architectural services, construction of conference rooms and enclaves. It includes the installation of power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. Project will be completed by the end of 2023.

**Index AR Training Modules V2, (In-Service Date Various) (Reference page 8.5.34)**

The Index AR Solutions Program provides an updated foundation for five major training programs for T&D Operations. It is a strategic investment to digitize five key training programs for T&D Operations in support of the Commitment to Excellence Program. Index AR Solutions will create innovative mobile applications and eBooks that will deploy photos, videos, interactive graphics, animation, and augmented reality training on mobile (iOS) devices. The program will provide a digital curriculum to aid worker safety, knowledge retention, support apprenticeship training and enable remote learning to meet the evolving needs and requirements of our field employees.

**Unix/Linux/Storage - Infrastructure, (In-Service Date Various) (Reference page 8.5.34 and 8.5.35)**

This is an overall budget pool that will be broken down to several individual projects. Enterprise Systems UNIX/Linux/Storage project is obsolescence and capacity management for servers, storage, and data protection (backup, recovery and ransomware) supporting applications and databases. The budget covers hardware replacements that are at end of life, capacity additions to hardware and licensing and replacement of infrastructure licensing necessary to run the organization. The obsolescence and capacity management directly supports all aspects of the business including customer service, generation, transmission & distribution, and back-office functionality such as finance and human resources. The project recurses annually as hardware ages and capacity grows continuously.

**Network/Security - OT Infrastructure, (In-Service Date Various) (Reference page 8.5.34 and 8.5.35)**

This is an overall budget pool that will be broken down to several individual projects. Much of the funds will be centralized around going to standardized systems across the BHE environment. This provides efficiencies in labor, systems and vendor contract negotiations that ultimately provide savings to the customer. Some of the projects may include a historian database solution (Chronus) that has tight integration with the OSI EMS technologies; RSVIEW is a central control system technologies that will be used to centrally manage wind, solar, battery distributed control systems; and The DCS replacement is effectively for a set of technology obsolescence projects for any plant, wind, solar, hydro battery industrial control system where a major protection is needed to address a cybersecurity issue.

**PAC FIPS 201 (Phys Security Repl), (In-Service Date 06/30/2024) (Reference page 8.5.34 and 8.5.35)**

Physical Access Control to PacifiCorp facilities is critical for employee safety and continuity of business operations. Insuring only authorized personnel access CIP Critical areas, IT Critical areas, designated control areas, generation sites, and business facilities is driving this technology upgrade for PacifiCorp. PacifiCorp's legacy PACS, Pinnacle, is outdated and not capable of complying with the BHE Information Security Policy requirements. It relies on proprietary components and is only capable of complying with various regulatory standards, including NERC CIPS, due to heavy after-market customization that has locked PacifiCorp into sole-source procurement agreements with the only supporting vendor in PacifiCorp's geographic territory. Berkshire Hathaway Energy Information Security Policy: 210, Physical Security Controls Policy. 210.1.2 Physical Access Control Systems

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requires: Newly acquired or upgraded Physical Access Control Systems must meet or exceed the system specifications of the National Institute of Standards and Technology Federal Information Processing Standard (FIPS) 201-2 Personal Identity Verification (PIV) of Federal Employees and Contractors

**WAM (Maximo) Phase 1a Capital Substation (plus Power Base), (In-Service Date 07/31/2022)  
(Reference page 8.5.x)**

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

The new Work Asset Management system will be deployed in several waves. This wave includes the following deliverables:

- Maximo Enterprise Asset Management (EAM) implementation for Transmission and Distribution
- GIS implementation for Transmission and Distribution
- Enterprise Integration implementation to support all work in this phase and to provide a framework for future phases
- Modify legacy systems to support updated EAM processes

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<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	(52,723,011)	SE	14.55%	(7,669,342)	8.6.1
1 - Fuel Stock - Working Capital Deposit	25316	3	2,299,000	SE	14.55%	334,424	8.6.1
1 - Fuel Stock - Working Capital Deposit	25317	3	(730,867)	SE	14.55%	(106,315)	8.6.1
2 - Prepaid Overhauls	186M	3	14,904,946	SG	13.63%	2,030,898	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.

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Balances - Summary**

	Account	Factor	Jun-2022	Dec-2024	Adjustment
			Year End Balance	13 Mth. Avg. Balance	
<b>1 - Coal Fuel Stock Balances by Plant</b>					
Jim Bridger	151	SE	37,852,262	34,723,864	(3,128,398)
Colstrip	151	SE	2,120,942	1,946,979	(173,963)
Craig	151	SE	1,669,906	10,246,104	8,576,197
Hayden	151	SE	3,255,756	1,836,586	(1,419,170)
Hunter	151	SE	39,958,258	13,949,016	(26,009,242)
Huntington	151	SE	22,307,224	30,749,939	8,442,715
Dave Johnston	151	SE	15,889,230	18,822,714	2,933,484
Naughton	151	SE	20,395,978	9,881,360	(10,514,617)
Rock Garden	151	SE	31,430,017	-	(31,430,017)
<b>Total</b>			<b>174,879,574</b>	<b>122,156,563</b>	<b>(52,723,011)</b>

Ref. 8.6

	Account	Factor	Jun-2022	Dec-2024	Adjustment
			Year End Balance	13 Mth. Avg. Balance	
<b>1 - Working Capital Deposits</b>					
UAMPS Working Capital Deposit	25316	SE	(3,180,000)	(881,000)	<b>2,299,000</b>
DPEC Working Capital Deposit	25317	SE	(2,592,034)	(3,322,901)	<b>(730,867)</b>

Ref. 8.6

Ref. 8.6

	Account	Factor	Jun-2022	Dec-2024	Adjustment
			Year End Balance	13 Mth. Avg. Balance	
<b>2 - Overhaul Prepayments by Plant</b>					
Lake Side 1	186M	SG	16,545,301	29,629,513	13,084,212
Chehalis	186M	SG	4,767,650	13,998,851	9,231,200
Currant Creek	186M	SG	4,135,166	16,635,472	12,500,305
Lake Side 2	186M	SG	28,178,425	7,164,322	(21,014,103)
Chehalis O&M	186M	SG	1,308,132	1,793,522	485,390
Currant Creek O&M	186M	SG	196,894	814,835	617,941
<b>Total</b>			<b>55,131,568</b>	<b>70,036,513</b>	<b>14,904,946</b>

Ref. 8.6

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Plant Held For Future Use**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b> Remove Plant Held for Future Use	105	1	(254,753)	SG	13.63%	(34,712)	8.7.1

**Description of Adjustment:**

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. The Company has continued to make this adjustment since agreeing to the overall treatment in the rebuttal testimony of the 2011 Wyoming GRC (20000-405-ER-11). Additionally, the Company continues to assess all PHFU properties to determine if any further adjustment is required.



**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Plant Held For Future Use**

**Plant Held for Future Use Balances to Removal**

Primary Account		Secondary Account		Location		Alloc	Total
1050000	Plant Held for Future Use	4E+06	Land owned in fee	85051	Populus Substation(non shared)	SG	\$254,753
<b>Total Plant Held for Future Use Removal</b>							<b>\$254,753</b>

Ref. 8.7.2

Ref. 8.7

**Remaining Assets in Plant Held for Future Use**

Primary Account		Secondary Account		Location		Alloc	Total
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	HELPER SUBSTATION	SG	\$112,636
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	OCHOCO SUBSTATION	SG	\$594,174
1050000	Plant Held for Future Use	3501000	LAND OWNED IN FEE	85051	TERMINAL-OQUIRRH 138 KV	SG	\$396,020
1050000	Plant Held for Future Use	3502000	LAND RIGHTS	85051	CHIMNEY BUTTE-PARADISE 230KV	SG	\$598,457
1050000	Plant Held for Future Use	3502000	LAND RIGHTS	85051	COLEMAN - LAVERKIN 69 KV LINE	SG	\$156,105
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	126TH SOUTH SUBSTATION	UT	\$547,284
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	BARNES BUTTE SUBSTATION	OR	\$746,268
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	BRIAN HEAD SUBSTATION	UT	\$202,746
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	DEWEYVILLE SUBSTATION	UT	\$88,825
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	FIDDLERS CANYON SUBSTATION	UT	\$1,136,587
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	GREYBULL SUB	WYP	\$601
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	HOGGARD SUBSTATION	UT	\$254,397
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	JUMBERS POINT SUBSTATION	UT	\$1,173,276
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	LASSEN SUBSTATION	CA	\$683,318
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	LINCOLN SUBSTATION	UT	\$189,146
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	MOUNTAIN GREEN SUBSTATION	UT	\$284,996
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	OLD MILL SUBSTATION	UT	\$1,838,281
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	85051	PORTLAND DISTRICT	OR	\$3,166,188
1050000	Plant Held for Future Use	3891000	LAND OWNED IN FEE	85051	BEND SERVICE CENTER	OR	\$2,981,121
<b>Total Plant Held for Future Use</b>							<b>\$15,150,424</b>

Ref. 8.7.2

Ref. 8.7.2

Ref. 8.7.2

Ref. 8.7.2

Ref. 8.7.2

Ref. 8.7.2

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Plant Held For Future Use**  
**Wyoming Allocated Plant Held for Future Use - Project Details**

<b>Location</b>	<b>Alloc</b>	<b>Total</b>	<b>Project Detail</b>
HELPER SUBSTATION	SG	\$112,636	Carbon County System Reinforcement
OCHOCO SUBSTATION	SG	\$594,174	Vitesse - 60 MW Load Addition
TERMINAL-OQUIRRH 138 KV	SG	\$396,020	Hoggard Property for 3rd Transformer
CHIMNEY BUTTE-PARADISE 230KV	SG	\$598,457	Upper Green River Basin
COLEMAN - LAVERKIN 69 KV LINE	SG	\$156,105	New Harmony - W. Cedar 128kV Line
GREYBULL SUB	WYP	\$601	Greybull Substation

**Rocky Mountain Power  
 Wyoming 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>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Elec. Plant Acq. Amort. Exp.	406	3	(3,882,321)	SG	13.63%	(528,992)	8.8.1
Test Energy Amortization	557	3	3,822	WYU	100.00%	3,822	8.8.4
<b>Adjustment to Rate Base:</b>							
Elec. Plant Gross Acq.	114	3	-	SG	13.63%	-	8.8.1
Electric Plant Acq. Acc. Amort.	115	3	(150,703)	SG	13.63%	(20,534)	8.8.1
Test Energy Rate Base	182M	1	217,209	WYU	100.00%	217,209	8.8.4
Test Energy Rate Base	182M	3	(15,287)	WYU	100.00%	(15,287)	8.8.4
							Below
Test Energy Rate Base	YE June 2022 Balance		217,209				
Test Energy Rate Base	13 Mo Dec 2024 Average		<u>201,922</u>	Ref. 8.8.4			
			(15,287)				
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	7,644	WYU	100.00%	7,644	
Deferred Income Tax Expense	41110	3	(1,879)	WYU	100.00%	(1,879)	
Accum Def Inc Tax Balance - 13 Mo Ave	283	3	(49,646)	WYU	100.00%	(49,646)	

**Description of Adjustment:**

This adjustment walks forward Electric Plant Acquisition and the test energy deferrals from the Base Period (12 months ended June 2022) to the Test Period (12 months ending December 2024). The test energy deferral was approved in the Company's 2020 GRC, Docket No. 20000-578-ER-20, and adds to rate base the value of test energy on certain wind assets as the energy associated with that was given back to Wyoming customers through the 2021 ECAM, Docket No. 20000-599-EM-21.

Rocky Mountain Power  
 Wyoming 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	(142,088,852)
Base Period Amount	3,957,673	144,704,699	(141,938,150)
<b>Pro Forma Adjustment</b>	<b>(3,882,321)</b>	<b>-</b>	<b>(150,703)</b>
	<b>Ref. 8.8</b>	<b>Ref. 8.8</b>	<b>Ref. 8.8</b>

<u>Year</u>	<u>Gross</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>
	<u>Acquisition</u>	<u>Accumulated</u>		<u>Amortization</u>
2022 June	144,704,699	(141,931,870)	(6,279)	(141,938,150)
2022 July	144,704,699	(141,938,150)	(6,279)	(141,944,429)
2022 August	144,704,699	(141,944,429)	(6,279)	(141,950,708)
2022 September	144,704,699	(141,950,708)	(6,279)	(141,956,987)
2022 October	144,704,699	(141,956,987)	(6,279)	(141,963,267)
2022 November	144,704,699	(141,963,267)	(6,279)	(141,969,546)
2022 December	144,704,699	(141,969,546)	(6,279)	(141,975,825)
2023 January	144,704,699	(141,975,825)	(6,279)	(141,982,105)
2023 February	144,704,699	(141,982,105)	(6,279)	(141,988,384)
2023 March	144,704,699	(141,988,384)	(6,279)	(141,994,663)
2023 April	144,704,699	(141,994,663)	(6,279)	(142,000,942)
2023 May	144,704,699	(142,000,942)	(6,279)	(142,007,222)
2023 June	144,704,699	(142,007,222)	(6,279)	(142,013,501)
2023 July	144,704,699	(142,013,501)	(6,279)	(142,019,780)
2023 August	144,704,699	(142,019,780)	(6,279)	(142,026,060)
2023 September	144,704,699	(142,026,060)	(6,279)	(142,032,339)
2023 October	144,704,699	(142,032,339)	(6,279)	(142,038,618)
2023 November	144,704,699	(142,038,618)	(6,279)	(142,044,897)
2023 December	144,704,699	(142,044,897)	(6,279)	(142,051,177)
2024 January	144,704,699	(142,051,177)	(6,279)	(142,057,456)
2024 February	144,704,699	(142,057,456)	(6,279)	(142,063,735)
2024 March	144,704,699	(142,063,735)	(6,279)	(142,070,015)
2024 April	144,704,699	(142,070,015)	(6,279)	(142,076,294)
2024 May	144,704,699	(142,076,294)	(6,279)	(142,082,573)
2024 June	144,704,699	(142,082,573)	(6,279)	(142,088,852)
2024 July	144,704,699	(142,088,852)	(6,279)	(142,095,132)
2024 August	144,704,699	(142,095,132)	(6,279)	(142,101,411)
2024 September	144,704,699	(142,101,411)	(6,279)	(142,107,690)
2024 October	144,704,699	(142,107,690)	(6,279)	(142,113,969)
2024 November	144,704,699	(142,113,969)	(6,279)	(142,120,249)
2024 December	144,704,699	(142,120,249)	(6,279)	(142,126,528)
	<b>Pro Forma Amort =</b>		<b>(75,351)</b>	

13-month Avg.	REF#
(142,088,852)	Above

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Regulatory Asset Amortization**  
**Electric Plant Acquisition Adjustment**  
**GL Account 140800 - Actuals for 12 Months Ended June 2022**

Year	Month	Addition / Amortization	Accumulated Amount
2021	7	-	156,468,483
2021	8	-	156,468,483
2021	9	-	156,468,483
2021	10	-	156,468,483
2021	11	-	156,468,483
2021	12	-	156,468,483
2022	1	-	156,468,483
2022	2	-	156,468,483
2022	3	-	156,468,483
2022	4	-	156,468,483
2022	5	-	156,468,483
2022	6	-	156,468,483

System-allocated amount	144,704,699	<b>Ref. Tab B15 &amp; 8.8.1</b>
Utah-situs amount	11,763,784	<b>Ref. Tab B15</b>
	<b>156,468,483</b>	

**GL Account Balance**  
**Account Number 140800**  
**Calendar year 2021**

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

**Calendar year 2022**

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  
 Wyoming General Rate Case - December 2024  
 Regulatory Asset Amortization  
 Accumulated Amortization  
 GL Account 145800 - Actuals for 12 Months Ended June 2022

Year	Month	Amort.	Accumulated Amount
2021	7	-	(140,301,618)
2021	8	-	(140,301,618)
2021	9	-	(140,301,618)
2021	10	-	(140,301,618)
2021	11	-	(140,301,618)
2021	12	-	(140,301,618)
2022	1	-	(140,301,618)
2022	2	-	(140,301,618)
2022	3	-	(140,301,618)
2022	4	-	(140,301,618)
2022	5	-	(140,301,618)
2022	6	-	<b>(140,301,618)</b>

System-allocated amount (141,938,150) Ref. Tab B15 & 8.8.1  
 Utah-situs amount (2,199,177) Ref. Tab B15  
**(144,137,327)**

GL Account Balance  
 Account Number 145800  
 Calendar year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				137,336,421.16-
1		423,599.57	423,599.57-	137,760,020.73-
2		423,599.58	423,599.58-	138,183,620.31-
3		423,599.57	423,599.57-	138,607,219.88-
4		423,599.59	423,599.59-	139,030,819.47-
5		423,599.56	423,599.56-	139,454,419.03-
6		423,599.58	423,599.58-	139,878,018.61-
7		423,599.58	423,599.58-	140,301,618.19-
8		423,599.56	423,599.56-	140,725,217.75-
9		423,599.58	423,599.58-	141,148,817.33-
10		423,599.58	423,599.58-	141,572,416.91-
11		423,599.58	423,599.58-	141,996,016.49-
12		423,599.57	423,599.57-	142,419,616.06-

Calendar year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				142,419,616.06-
1		423,599.57	423,599.57-	142,843,215.63-
2		423,599.58	423,599.58-	143,266,815.21-
3		423,599.57	423,599.57-	143,690,414.78-
4		384,080.63	384,080.63-	144,074,495.41-
5		31,415.56	31,415.56-	144,105,910.97-
6		31,415.57	31,415.57-	144,137,326.54-
7		31,415.57	31,415.57-	144,168,742.11-
8		31,415.56	31,415.56-	144,200,157.67-
9				144,200,157.67-
10				144,200,157.67-
11				144,200,157.67-
12				144,200,157.67-

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Regulatory Asset Amortization**  
**Wind Test Energy Deferral**

**Adjust Base Period to Pro Forma Period**

	<u>Amortization</u>	<u>Req. Asset</u>	
Pro Forma Amount (below)	7,644	201,922	Ref. 8.8
Base Period Amount <sup>1</sup>	3,822	-	Ref. 8.8
<b>Pro Forma Adjustment</b>	<b>3,822</b>	<b>201,922</b>	Ref. 8.8
	<b>Ref. 8.8</b>		

<u>Year</u>	<u>Beg. Balance</u>		<u>End Balance</u>		
	<u>Reg. Asset</u>	<u>Balance</u>	<u>Reg. Asset</u>	<u>Balance</u>	
2022 June		<b>217,846</b>	(637)	217,209	Ref. 8.8
2022 July		217,209	(637)	216,572	
2022 August		216,572	(637)	215,935	
2022 September		215,935	(637)	215,298	
2022 October		215,298	(637)	214,661	
2022 November		214,661	(637)	214,024	
2022 December		214,024	(637)	213,387	
2023 January		213,387	(637)	212,750	
2023 February		212,750	(637)	212,113	
2023 March		212,113	(637)	211,476	
2023 April		211,476	(637)	210,839	
2023 May		210,839	(637)	210,202	
2023 June		210,202	(637)	209,565	
2023 July		209,565	(637)	208,929	
2023 August		208,929	(637)	208,292	
2023 September		208,292	(637)	207,655	
2023 October		207,655	(637)	207,018	
2023 November		207,018	(637)	206,381	
2023 December		206,381	(637)	205,744	
2024 January		205,744	(637)	205,107	
2024 February		205,107	(637)	204,470	
2024 March		204,470	(637)	203,833	
2024 April		203,833	(637)	203,196	
2024 May		203,196	(637)	202,559	
2024 June		202,559	(637)	201,922	
2024 July		201,922	(637)	201,285	
2024 August		201,285	(637)	200,648	
2024 September		200,648	(637)	200,011	
2024 October		200,011	(637)	199,374	
2024 November		199,374	(637)	198,737	
2024 December		198,737	(637)	198,100	
<b>Pro Forma Amort =</b>			<b>(7,644)</b>		

<u>13-month Avg.</u>	<u>REF#</u>
201,922	8.8

1 Base Period regulatory asset is allocated to Other and recorded in GL 187916.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Coal Stripping EITF 04-6**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Misc. Regulatory Assets	182M	3	(608,117)	WYU	100.00%	(608,117)	Below
<b>Adjustment to Tax:</b>							
13 Mth. Avg. ADIT	283	3	149,516	WYU	100.00%	149,516	Below

**Adjustment Detail:**

**Wyoming Regulatory Asset:**

June 2022 Balance			1,932,524				8.9.1
December 2024 13 Mth. Avg.							
Total Company Regulatory Asset			9,104,657				
System Energy (SE) Factor			14.546%				
December 2024 13 Mth. Avg.			<u>1,324,407</u>				
Regulatory Adjustment			<u>(608,117)</u>				

**Tax WY ADIT Balance:**

June 2022 Balance			(475,143)				
December 2024 13 Mth. Avg.			<u>(325,627)</u>				
Regulatory Adjustment			<u>149,516</u>				

**Description of Adjustment:**

Consistent with Wyoming Commission order in Docket No. 20000-352-ER-09, coal stripping costs are expensed based on the "extracted" coal delivered, rather than expensed when incurred. Upfront stripping costs are deferred as a regulatory asset serving much like a fuel inventory account and expensed as the coal is extracted from the mine and delivered to the Company for use at its plants. This adjustment includes into results the average December 2024 regulatory asset balance. The related fuel expense is accounted for in the net power cost adjustment no. 5.1. The existing costs are allocated using the last GRC System Energy (SE) Factor. The pro forma costs are allocated using the current System Energy (SE) Factor.



**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Coal Stripping EITF 04-6**  
**SAP 187351 - Wyoming Deferred Overburden Costs**

<b>Month</b>	<b>Balance</b>	
Jun-21	1,317,995	
Jul-21	1,245,812	
Aug-21	1,190,828	
Sep-21	1,369,388	
Oct-21	1,339,146	
Nov-21	1,508,952	
Dec-21	1,703,639	
Jan-22	1,776,794	
Feb-22	1,762,910	
Mar-22	1,689,618	
Apr-22	1,569,122	
May-22	1,719,098	
Jun-22	1,932,524	
<b>June 2022 YE Balance</b>	<b>1,932,524</b>	<b>Ref. 8.9</b>

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Klamath Asset Transfer**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Wyoming ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Base Period O&M Expense	535	1	(3,179,172)	SG	13.63%	(433,183)	8.10.3
Add Amortization Expense	407	3	954,993	SG	13.63%	130,124	8.10.1
<b>Total Adjustment to Expense</b>			<u>(2,224,180)</u>			<u>(303,059)</u>	
<b>Adjustment to Rate Base:</b>							
Remove Klamath Land	330	1	(453,424)	SG	13.63%	(61,782)	8.10.3
Remove Post-2019 Klamath Additions	330	1	(4,895,090)	SG	13.63%	(666,989)	8.10.3
Remove Klamath Depreciation Reserve	108HP	1	1,136,374	SG	13.63%	154,839	8.10.3
Add Regulatory Asset Balance	182M	3	4,297,466	SG	13.63%	585,558	8.10.1
<b>Total Adjustment to Rate Base</b>			<u>85,327</u>			<u>11,626</u>	
<b>Tax Adjustment:</b>							
Remove base period tax:							
Schedule M Addition	SCHMAT	3	954,993	SG	13.63%	130,124	
Deferred Income Tax Expense	41110	3	(234,800)	SG	13.63%	(31,993)	
Accum Def Inc Tax Bal	283	3	(1,056,601)	SG	13.63%	(143,969)	

**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 Intangible Plant. The Company continues to assume depreciation on the intangible plant assets using a 20% rate consistent with the rate requested and approved in Docket 20000-578-ER-20. Beginning 2024 the Lower Klamath assets will cease providing PacifiCorp generation and the remaining net book value is assumed to be transferred to a regulatory asset. This pro forma adjustment seeks recovery of the remaining regulatory asset balance over a five-year period beginning with the rate effective date requested in this case.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Klamath Asset Transfer  
 Regulatory Asset Balance and Amortization**

**Klamath Asset Recovery**  
 Ending 2023 Net Plant Balance 4,774,963 **Ref. 8.10.2**  
**Total Amount for Recovery** **4,774,963**

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	<u>13 Mo. Avg Balance</u>
Jan-24	4,774,963	79,583	4,695,380	
Feb-24	4,695,380	79,583	4,615,797	
Mar-24	4,615,797	79,583	4,536,215	
Apr-24	4,536,215	79,583	4,456,632	
May-24	4,456,632	79,583	4,377,049	
Jun-24	4,377,049	79,583	4,297,466	
Jul-24	4,297,466	79,583	4,217,884	
Aug-24	4,217,884	79,583	4,138,301	
Sep-24	4,138,301	79,583	4,058,718	
Oct-24	4,058,718	79,583	3,979,136	
Nov-24	3,979,136	79,583	3,899,553	
Dec-24	3,899,553	79,583	3,819,970	
Annual Total		<u>954,993</u>		<u>4,297,466</u> <b>Ref. 8.10</b>

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Klamath Asset Transfer**  
**Base Period Booked Balances Adjusted to Period prior to Beginning of Test Period**

	Klamath Land <sup>1</sup>	453,424	<b>Ref. #</b>
	Post-2019 Klamath Additions	4,895,090	<b>8.10.3</b>
	Total Klamath EPIS Beginning Balance	5,348,513	<b>8.10.3</b>
	Post-2019 Klamath Depr. Res.	(1,136,374)	<b>8.10.3</b>

<u>Date</u>	<u>Actual Plant Additions</u>	<u>Ending EPIS Balance</u>	<u>Depreciation Expense @ 20%</u>	<u>Accumulated Depreciation</u>	<u>Net Plant</u>	<u>Notes:</u>
Jun-22		5,348,513		(1,136,374)		Actual Hydro Plant In-Service Balances
Jul-22	117,701	5,466,214	82,562	(1,218,936)		
Aug-22	326,457	5,792,671	87,087	(1,306,023)		
Sep-22	215,350	6,008,021	90,787	(1,402,508)		
Oct-22	269,651	6,277,672	95,791	(1,498,299)		
Nov-22	302,325	6,579,997	98,600	(1,596,899)		
Dec-22	907,058	7,487,055	51,048	(1,655,424)	5,831,632	

Dec-22		5,831,632	48,597	(48,597)	5,783,035	Accounting entries required to clear FERC 107
Jan-23		5,831,632	97,194	(145,791)		Balances Reflected in Intangible Asset Accounts
Feb-23		5,831,632	97,194	(242,985)		
Mar-23		5,831,632	97,194	(340,179)		
Apr-23		5,831,632	97,194	(437,372)		
May-23		5,831,632	97,194	(534,566)		
Jun-23		5,831,632	97,194	(631,760)		
Jul-23		5,831,632	97,194	(728,954)		
Aug-23		5,831,632	97,194	(826,148)		
Sep-23		5,831,632	97,194	(923,342)		
Oct-23	165,135	5,996,767	98,570	(1,021,912)		
Nov-23		5,996,767	99,946	(1,121,858)		
Dec-23		<b>5,996,767</b>	99,946	<b>(1,221,804)</b>	4,774,963	

**Ref. 8.10.1**

**Plant Addition Detail Summary**

<u>Project</u>	<u>Amount</u>	<u>In-Service Date</u>	<u>Period Total</u>	
Copco 2 Roadway Bridge Refurbishment	165,135	Oct-23	165,135	<b>Above</b>

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Klamath Asset Transfer  
 Base Period Booked Balances**

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>	
<b>Expense Accounts</b>			
Remove base period O&M expense <sup>1</sup>	SG	3,179,172	
<b>Adjustment to Expense Accounts</b>		<u>3,179,172</u>	
<b>Rate Base</b>			
Klamath Land	SG	453,424	<u>8.10.2</u>
Post-2019 Klamath Additions	SG	4,895,090	<u>8.10.2</u>
Post-2019 Klamath Addition Depreciation Reserve	SG	(1,136,374)	<u>8.10.2</u>
<b>Adjustment to Rate Base</b>		<u>4,212,139</u>	<u>8.10.2</u>

**Footnotes:**

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

18000  
 610000  
 611000  
 612000

2 Depreciation expense was removed through the Major Plant adjustment

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Carbon Plant**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove M&S Inventory Amort.	407	1	(252,190)	WY	100.00%	(252,190)	8.11.1
Add M&S Inventory Amort.	407	1	574,778	SG	13.63%	78,317	8.11.1
<b>Adjustment to Rate Base:</b>							
Remove Carbon M&S reg asset	182M	1	(3,293,921)	SG	13.63%	(448,819)	8.11.1
Remove Carbon M&S reg asset	182M	1	252,190	WY	100.00%	252,190	8.11.1
<b>Adjustment to Tax:</b>							
Schedule M - Add M&S Inventory Amort	SCHMDT	3	(110,213)	SG	13.63%	(15,017)	
Deferred Income Tax Expense	41010	3	(27,098)	SG	13.63%	(3,692)	
Accumulated Deferred Income Tax Balance-YE	283	3	300,523	SG	13.63%	40,948	

**Description of Adjustment:**

As described in the Company's application in Docket No. 20000-414-EA-12, 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. The Company filed in the 2020 GRC, Docket No. 20000-578-ER-20, for recovery of the final remaining obsolete material and supplies inventory over three years. The Commission approved recovery of this item in that docket.

This adjustment walks forward amortization expense and rate base from the Base Period (June 2022) to the Test Period (December 2024).

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Carbon Obsolete Materials and Supplies**

Carbon Plant M&S Inventory - Allocation SG

<u>FERC Acc.</u>	<u>Date</u>	<u>Beq Bal</u>	<u>Deferral/Amortization</u>	<u>End Bal</u>	
1820000	Jul-21	3,448,669	(95,796)	3,352,873	
1820000	Aug-21	3,352,873	(95,796)	3,257,077	
1820000	Sep-21	3,257,077	(95,796)	3,161,280	
1820000	Oct-21	3,161,280	(95,796)	3,065,484	
1820000	Nov-21	3,065,484	(95,796)	2,969,688	
1820000	Dec-21	2,969,688	(95,796)	2,873,891	
1820000	Jan-22	2,873,891	(95,796)	2,778,095	
1820000	Feb-22	2,778,095	(95,796)	2,682,298	
1820000	Mar-22	2,682,298	(95,796)	2,586,502	
1820000	Apr-22	2,586,502	(95,796)	2,490,706	
1820000	May-22	2,490,706	(95,796)	2,394,909	
1820000	Jun-22	2,394,909	(95,796)	2,299,113	
1820000	Jul-22	2,299,113	(95,796)	2,203,317	
1820000	Aug-22	2,203,317	(95,796)	2,107,520	
1820000	Sep-22	2,107,520	(95,796)	2,011,724	
1820000	Oct-22	2,011,724	(95,796)	1,915,927	
1820000	Nov-22	1,915,927	(95,796)	1,820,131	
1820000	Dec-22	1,820,131	(95,796)	1,724,335	
1820000	Jan-23	1,724,335	(95,796)	1,628,538	
1820000	Feb-23	1,628,538	(95,796)	1,532,742	
1820000	Mar-23	1,532,742	(95,796)	1,436,946	
1820000	Apr-23	1,436,946	(95,796)	1,341,149	
1820000	May-23	1,341,149	(95,796)	1,245,353	
1820000	Jun-23	1,245,353	(95,796)	1,149,556	
1820000	Jul-23	1,149,556	(95,796)	1,053,760	
1820000	Aug-23	1,053,760	(95,796)	957,964	
1820000	Sep-23	957,964	(95,796)	862,167	
1820000	Oct-23	862,167	(95,796)	766,371	
1820000	Nov-23	766,371	(95,796)	670,575	
1820000	Dec-23	670,575	(95,796)	574,778	
1820000	Jan-24	574,778	(95,796)	478,982	
1820000	Feb-24	478,982	(95,796)	383,185	
1820000	Mar-24	383,185	(95,796)	287,389	
1820000	Apr-24	287,389	(95,796)	191,593	
1820000	May-24	191,593	(95,796)	95,796	
1820000	Jun-24	95,796	(95,796)	0	
1820000	Jul-24	-	-	-	
1820000	Aug-24	-	-	-	
1820000	Sep-24	-	-	-	
1820000	Oct-24	-	-	-	
1820000	Nov-24	-	-	-	<b>13-MA Balance</b>
1820000	Dec-24	-	-	-	154,748

	<u>Base Period</u>	<u>Ending Period</u>	<u>Adjustment</u>	<u>Ref.</u>
Amort. Exp. - SG	-	574,778	574,778	<b>8.11</b>
Amort. Exp. - WY	252,190	-	(252,190)	<b>8.11</b>
M&S Inventory - SG	3,448,669	154,748	(3,293,921)	<b>8.11</b>
M&S Inventory - WY	(252,190)	-	252,190	<b>8.11</b>

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Pension:</b>							
Net Prepaid Balance	128	3	(7,503,433)	SO	12.67%	(950,356)	
Net Prepaid Balance	182M	3	(11,814,742)	SO	12.67%	(1,496,410)	
Net Prepaid Balance	182M	3	2,716,053	WY	100.00%	2,716,053	
ADIT Balances	283	3	4,760,748	SO	12.67%	602,978	
ADIT Balances	283	3	<u>(667,785)</u>	WY	100.00%	<u>(667,785)</u>	
			<u>(12,509,160)</u>			<u>204,480</u>	<b>8.12.1</b>
<b>Adjustment to Post Retirement:</b>							
Net Prepaid Balance	128	3	6,294,437	SO	12.67%	797,229	
Net Prepaid Balance	182M	3	(785,500)	SO	12.67%	(99,488)	
ADIT Balances	190	3	(16,411,253)	SO	12.67%	(2,078,586)	
ADIT Balances	283	3	<u>15,014,049</u>	SO	12.67%	<u>1,901,622</u>	
			<u>4,111,732</u>			<u>520,776</u>	<b>8.12.1</b>

**Description of Adjustment:**

This adjustment walks forward the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes through the end of the pro forma period. Adding this balance to rate base compensates the Company for costs incurred to finance contributions to its pension and other postretirement welfare plans, which on a net basis, have exceeded net periodic benefit cost recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture the costs to finance contributions that may be required in excess of GAAP expense based on the pension plan's funding requirements. Funding requirements differ from GAAP expense as such requirements are set forth by the Employee Retirement Income Security Act (ERISA), including the provisions of the Pension Protection Act of 2006. This adjustment also excludes Joint Owners' share from both the Prepaid Pension Asset and Post-Retirement Welfare Asset balances. This treatment was most recently approved by the WPSC in Docket No. 20000-578-ER-20.



Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Prepaid Pension

Pension	FERC Pension Account	Factor	A	B	C	B*C=D	D-A	Ref
			Actual Jun-22 End of Period Allocation	Forecast Dec-24 13 Mth. Avg. Allocation	Exclude Joint Owner	Post Joint Owner	Adjustment	
	128	SO	70,709,741	64,259,538	98.361%	63,206,307	(7,503,433)	8.12
	182M	SO	267,930,482	260,383,496	98.361%	256,115,740	(11,814,742)	8.12
	182M	WY	1,947,551	4,741,315	98.361%	4,663,604	2,716,053	8.12
			340,587,773	329,384,350		323,985,651	(16,602,123)	
	283	SO	(83,260,116)	(79,807,434)	98.361%	(78,499,368)	4,760,748	8.12
	283	WY	(478,837)	(1,165,728)	98.361%	(1,146,622)	(667,785)	8.12
			(83,738,953)	(80,973,162)		(79,645,990)	4,092,963	
						<b>Total Adjustment</b>	<b>(12,509,160)</b>	<b>8.12</b>
Post Retirement	FERC Tax Account	Factor	Actual Jun-22 End of Period Allocation	Forecast Dec-24 13 Mth. Avg. Allocation	Exclude Joint Owner	Post Joint Owner	Adjustment	Ref
	128	SO	36,573,146	45,332,462	94.563%	42,867,582	6,294,437	8.12
	182M	SO	(27,626,075)	(30,045,237)	94.563%	(28,411,576)	(785,500)	8.12
			8,947,070	15,287,225		14,456,007	5,508,936	
	190	SO	6,589,686	(10,386,305)	94.563%	(9,821,567)	(16,411,253)	8.12
	283	SO	(8,030,027)	7,385,602	94.563%	6,984,021	15,014,049	8.12
			(1,440,341)	(3,000,704)		(2,837,545)	(1,397,204)	
						<b>Total Adjustment</b>	<b>4,111,732</b>	<b>8.12</b>

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Deer Creek Mine Closure**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove base period expense</u>							
Deer Creek Mine Closure Cost amortization	506	1	(5,788,943)	SG	13.63%	(788,782)	8.13.1
<b>Total</b>			<u>(5,788,943)</u>			<u>(788,782)</u>	
<b>Adjustment to Rate Base:</b>							
<u>Remove base period regulatory assets</u>							
Regulatory Asset	182M	1	15,012,237	WYU	100.00%	15,012,237	8.13.1
Regulatory Asset	182M	1	(74,785,581)	SE	14.55%	(10,878,669)	8.13.1
Regulatory Asset	182M	1	(8,323,073)	SO	12.67%	(1,054,169)	8.13.1
			<u>(68,096,418)</u>			<u>3,079,399</u>	
<b>Tax Adjustment:</b>							
<u>Remove base period tax:</u>							
Schedule M Addition	SCHMAT	3	72,694,303	SE	14.55%	10,574,462	
Schedule M Addition	SCHMAT	3	(831,809)	SO	12.67%	(105,354)	
Schedule M Deduction	SCHMDT	3	85,627,687	SE	14.55%	12,455,814	
Schedule M Deduction	SCHMDT	3	(202,212)	WYP	100.00%	(202,212)	
Deferred Income Tax Expense	41110	3	(17,873,057)	SE	14.55%	(2,599,901)	
Deferred Income Tax Expense	41110	3	204,513	SO	12.67%	25,903	
Deferred Income Tax Expense	41010	3	21,052,937	SE	14.55%	3,062,461	
Deferred Income Tax Expense	41010	3	(49,717)	WYP	100.00%	(49,717)	
Accum Def Inc Tax Bal	283	3	35,798,216	SE	14.55%	5,207,380	
Accum Def Inc Tax Bal	283	3	390,669	SO	12.67%	49,481	
Accum Def Inc Tax Bal	283	3	(762,880)	WYP	100.00%	(762,880)	
Accum Def Inc Tax Bal	190	3	(28,303,872)	SE	14.55%	(4,117,217)	
Accum Def Inc Tax Bal	182M	3	-	SE	14.55%	-	

**Description of Adjustment:**

The Deer Creek mine closed at the end of 2014 with assets being retired or sold in May 2015. This transaction and the related deferral of costs, balances and losses to regulatory assets were approved for regulatory recovery in WPSC Docket No. 20000-464-EA-14. Certain balances related to the Deer Creek mine remain on the Company books and are removed through this adjustment as these balances have been fully recovered in Wyoming.

**Rocky Mountain Power**  
**Wyoming 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>
Oregon Closure Cost Amortization	4,983,594	SG	OR
Idaho Closure Cost Amortization and Recovery Royalties	805,350	SG	ID
	<u>5,788,943</u>		
	<b>Ref. 8.13</b>		

Deer Creek closure costs in Oregon and Idaho are being recovered on an SG allocation factor which impacts Wyoming 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	76,447,581	SE
Closure Costs	(13,599,930)	WYU
UMWA PBOP	8,323,073	SO
UMWA PBOP	(1,412,307)	WYU
<b>Total</b>	<u><b>68,096,418</b></u>	

Summary by Allocation Factor

(15,012,237)	WYU	<b>Ref. 8.13</b>
74,785,581	SE	<b>Ref. 8.13</b>
<u>8,323,073</u>	SO	<b>Ref. 8.13</b>
68,096,418		

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Customer Service Deposits**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Wyoming Customer Service Deposit Interest	4311	1	101,072	WYP	100.00%	101,072	8.14.1
<b>Adjustment to Rate Base</b>							
Wyoming Customer Service Deposits	235	1	(2,756,323)	WYP	100.00%	(2,756,323)	8.14.1

**Description of Adjustment:**

In Docket No. 20000-57-ER-20, the Wyoming Commission ordered the Company to include customer service deposits as a reduction to rate base with an offset to interest expense. This adjustment includes these balances into the results.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Wyoming Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

<b>Month</b>	<b>Interest</b>	
Jul-21	45,291	
Aug-21	4,142	
Sep-21	(19,103)	
Oct-21	3,533	
Nov-21	5,921	
Dec-21	14,413	
Jan-22	2,924	
Feb-22	1,942	
Mar-22	2,856	
Apr-22	30,502	
May-22	4,250	
Jun-22	4,402	
<b>Interest Expense</b>	<b>101,072</b>	<b>Ref. 8.14</b>

**Customer Service Deposits - Balances**

<b>Month</b>	<b>Balance</b>	
Jul-21	4,544,432	
Aug-21	4,543,771	
Sep-21	4,477,895	
Oct-21	4,471,537	
Nov-21	4,475,464	
Dec-21	4,475,213	
Jan-22	4,428,621	
Feb-22	4,539,259	
Mar-22	4,511,160	
Apr-22	2,664,207	
May-22	2,627,076	
Jun-22	<b>2,756,323</b>	<b>Ref. 8.14</b>

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Retired Repowered Wind Plant Asset Balances**

PAGE 8.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Production Depreciation Reserve	108OP	3	(54,897,952)	SG	13.63%	(7,480,212)	8.15.2
Accumulated Deferred Income Taxes	282	3	13,497,540	SG	13.63%	1,839,130	8.15.2
<b>Adjustment to Expense:</b>							
Depreciation Expense - Other Plant	403OP	3	(2,203,425)	SG	13.63%	(300,231)	8.15.2

**Description of Adjustment:**

In the Company's 2020 GRC, Docket No. 20000-578-ER-20, the Company was ordered to adopt the adjustment proposed by the Wyoming Industrial Energy Consumers which lowered plant balances for certain retired repowered wind plant asset. This adjustment incorporates this treatment into results.

Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Retired Repowered Wind Plant Asset Balances

WIEC Recommended Adjustment to Retired Repowered Wind Plant Asset Balances

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1 2 3 4	<b>Leaning Juniper Amount</b>	<b>Seven Mile Hill I Amount</b>	<b>Seven Mile Hill II Amount</b>	<b>Glenrock I Amount</b>	<b>Glenrock III Amount</b>	<b>Rolling Hills Amount</b>	<b>McFadden Ridge Amount</b>	<b>High Plains Amount</b>	<b>Goodnoe Hills Amount</b>	<b>Marengo I Amount</b>	<b>Marengo II Amount</b>	<b>Dunlap Amount</b>	<b>Total Amount</b>
5	Sep-19	Sep-19	Sep-19	Sep-19	Nov-19	Oct-19	Nov-19	Dec-19	Dec-19	Jan-20	Feb-20	Oct-20	
6 7 8	<b>Derivation of WIEC Recommended Rate Base Adjustments for Retired Wind Assets</b>												
9	Retirement Date (Mid-Month) <sup>1</sup>												
10	RMP Net Book Balances:												
11	Gross Plant in Service <sup>1</sup>												
12	Accumulated Depreciation <sup>1</sup>												
13	Net Plant in Service												
14	RMP Proposed Accounting Entries:												
15	Gross Plant in Service <sup>1</sup>												
16	Accumulated Depreciation <sup>1</sup>												
17	Net Plant in Service												
18	RMP Adjusted Plant Balances:												
19	Gross Plant in Service [= Ln. 6 + Ln. 10]												
20	Accumulated Depreciation [= Ln. 7 + Ln. 11]												
21	Net Plant in Service												
22	WIEC Recommended Adjustment:												
23	Annual Depreciation Rate in 2015 General Rate Case <sup>2</sup>												
24	End Date												
25	No. of Months from Asset Retirement to New Rates												
26	Accumulated Depreciation Embedded in Customer Rates After Asset Retirement [= (Ln. 18 + 12) x Ln. 6 x Ln. 20]												
27	Accumulated Deferred Income Tax (ADIT) Impact:												
28	Combined Federal & State Income Tax Rate <sup>2</sup>												
29	ADIT Impact [= Ln. 23 x -Ln. 21]												
30	Net Rate Base Adjustment [= Ln. 21 + Ln. 24]												
31	Depreciation Rate Assuming 30 Years (%) [= 1 + (30 - (Ln. 20 + 12))												
32	Annual Depreciation Expense Adjustment [= Ln. 26 x Ln. 21]												
33	Accumulated Depreciation Adjustment [= -Ln. 27 + 2]												
34	Accumulated Deferred Income Tax [= -Ln. 28 x Ln. 23]												
35	Total Rate Base Adjustment [= Ln. 25 + Ln. 28 + Ln. 29]												

**Data Sources from Docket No. 20000-578-ER-20:**

- RMP Response to WIEC Data Request Nos. 8.9 (Attachment 8.9 (CONF)) & 8.12.
- RMP Response to WIEC Data Request Nos. 8.10 (Attachment 8.10 (CONF)) & 8.13.
- RMP Witness Nicholas L. Highsmith Exhibit RMP \_\_\_ (NLH-2), p. 2.0 (p. 8 of 383).

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Retired Repowered Wind Plant Asset Balances**

**Annual Depr. Exp.**

2,203,425

**Ref 8.15.1**

	<b>Semi-Annual Depreciation Expense</b>	<b>Depreciation Reserve</b>	<b>ADIT</b>	
Dec-20		(62,609,938)	15,393,655	<b>Ref. 8.15.1</b>
Jun-21	(1,101,712)	(61,508,226)	15,122,781	
Dec-21	(1,101,712)	(60,406,514)	14,851,908	
Jun-22	(1,101,712)	(59,304,801)	14,581,034	
Dec-22	(1,101,712)	(58,203,089)	14,310,161	
Jun-23	(1,101,712)	(57,101,376)	14,039,287	
Dec-23	(1,101,712)	(55,999,664)	13,768,413	
Jun-24	(1,101,712)	(54,897,952)	13,497,540	
Dec-24	(1,101,712)	(53,796,239)	13,226,666	
		<b>(54,897,952)</b>	<b>13,497,540</b>	
		<b>13-MA Balance Ref 8.15</b>	<b>13-MA Balance Ref 8.15</b>	



**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 2018 Depreciation Deferral Amortization**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add Amortization Expense	407	3	3,627,628	WYP	100.000%	3,627,628	8.16.1
<b>Adjustment to Rate Base:</b>							
Adjust Regulatory Asset	182M	3	(1,813,814)	WYP	100.000%	(1,813,814)	Below
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - Amortization Expense	SCHMDT	3	(3,627,628)	WYP	100.000%	(3,627,628)	
Deferred Income Tax Expense	41010	3	(891,910)	WYP	100.000%	(891,910)	
Accumulated Deferred Income Tax Balance	283	3	(2,229,776)	WYP	100.000%	(2,229,776)	
			June 2022 YE Balance	10,882,884	<b>Ref. 8.16.1</b>		
			December 2024 13-MA Balance	9,069,070	<b>Ref. 8.16.1</b>		
			Adjustment	(1,813,814)	<b>Above</b>		

**Description of Adjustment:**

The Company's filed 2020 GRC, Docket No. 20000-578-ER-20, was partially to incorporate the impact of the 2018 depreciation rates that were approved in Docket No. 20000-539-EA-18. This general rate case was re-noticed and resulted in a delay to the rate effective date from January 1, 2021 to July 1, 2021. This 6 month delay in implementing new depreciation rates resulted in a deferral of approximately \$11m in depreciation expense. A deferral application for this expense was filed under Docket No. 20000-590-EA-20. The Commission approved the Company's deferral application to record and defer these costs to a regulatory asset for future consideration of rate recovery. The Company is now seeking recovery of the deferred expense in this general rate case.

This adjustment walks forward the regulatory asset and amortization amounts from June 2022 to December 2024. This adjustment also adds the annual amortization expense for the Test Period.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 2018 Depreciation Deferral Amortization**

Monthly Deferral Amount 1,813,814 Source: Rebuttal Testimony of Mr. Nicholas L. Highsmith  
 in Docket No. 20000-590-EA-20  
 Number of Months 6  
**Total Deferral** 10,882,884

2018 Depreciation Deferral Amortization						
FERC Acc.	GL Acc.	Date	Beg Bal	Deferral/Amortization	End Bal	
1823990	187322	Jun-22	10,882,884	-	<b>10,882,884</b>	<b>Ref. 8.16</b>
1823990	187322	Jul-22	10,882,884	-	10,882,884	
1823990	187322	Aug-22	10,882,884	-	10,882,884	
1823990	187322	Sep-22	10,882,884	-	10,882,884	
1823990	187322	Oct-22	10,882,884	-	10,882,884	
1823990	187322	Nov-22	10,882,884	-	10,882,884	
1823990	187322	Dec-22	10,882,884	-	10,882,884	
1823990	187322	Jan-23	10,882,884	-	10,882,884	
1823990	187322	Feb-23	10,882,884	-	10,882,884	
1823990	187322	Mar-23	10,882,884	-	10,882,884	
1823990	187322	Apr-23	10,882,884	-	10,882,884	
1823990	187322	May-23	10,882,884	-	10,882,884	
1823990	187322	Jun-23	10,882,884	-	10,882,884	
1823990	187322	Jul-23	10,882,884	-	10,882,884	
1823990	187322	Aug-23	10,882,884	-	10,882,884	
1823990	187322	Sep-23	10,882,884	-	10,882,884	
1823990	187322	Oct-23	10,882,884	-	10,882,884	
1823990	187322	Nov-23	10,882,884	-	10,882,884	
1823990	187322	Dec-23	10,882,884	-	10,882,884	
1823990	187322	Jan-24	10,882,884	(302,302)	10,580,582	
1823990	187322	Feb-24	10,580,582	(302,302)	10,278,279	
1823990	187322	Mar-24	10,278,279	(302,302)	9,975,977	
1823990	187322	Apr-24	9,975,977	(302,302)	9,673,675	
1823990	187322	May-24	9,673,675	(302,302)	9,371,372	
1823990	187322	Jun-24	9,371,372	(302,302)	9,069,070	
1823990	187322	Jul-24	9,069,070	(302,302)	8,766,768	
1823990	187322	Aug-24	8,766,768	(302,302)	8,464,465	
1823990	187322	Sep-24	8,464,465	(302,302)	8,162,163	
1823990	187322	Oct-24	8,162,163	(302,302)	7,859,861	<b>Dec-24</b>
1823990	187322	Nov-24	7,859,861	(302,302)	7,557,558	<b>13 MA Balance</b>
1823990	187322	Dec-24	7,557,558	(302,302)	7,255,256	<b>9,069,070</b>
<b>December 2024 Amortization Expense</b>				<b>(3,627,628)</b>		<b>Ref. 8.16</b>

**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Cholla 4 Retirement**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Unrecovered Plant Amortization	407	3	-	WYP	100.00%	-	8.17.1
Closure Cost Amortization	407	3	(0)	WYP	100.00%	(0)	8.17.2
Decommissioning Costs	407	3	(1)	WYP	100.00%	(1)	8.17.3
Nonunion Severance	407	3	317,647	SG	13.63%	43,282	8.17.4
Safe Harbor Lease	407	3	13,352	SG	13.63%	1,819	8.17.5
<b>Adjustment to Rate Base:</b>							
Unrecovered Plant Regulatory Asset	182M	3	(7,619,740)	WYP	100.00%	(7,619,740)	8.17.1
Add Closure Cost Regulatory Asset	182M	3	2,931,662	WYP	100.00%	2,931,662	8.17.2
Decommissioning Costs	182M	3	(863,744)	WYP	100.00%	(863,744)	8.17.3
Nonunion Severance Regulatory Asset	182M	3	409	SG	13.63%	56	8.17.4
Safe Harbor Lease Regulatory	182M	3	17	SG	13.63%	2	8.17.5
Remove Contra Cholla Unit 4 Regulatory Asset	182M	3	411,482	WYP	100.00%	411,482	B16
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - Unrecovered Plant	SCHMAT	3	0	WYP	100.00%	0	
Deferred Income Tax Expense - Unrecovered Plant	41110	3	-	WYP	100.00%	-	
ADIT - Unrecovered Plant	283	3	1,873,435	WYP	100.00%	1,873,435	
Schedule M Adjustment - Closure Cost	SCHMAT	3	472,151	WYP	100.00%	472,151	
Deferred Income Tax Expense - Closure Cost	41110	3	(116,086)	WYP	100.00%	(116,086)	
ADIT - Closure Cost	283	3	(821,965)	WYP	100.00%	(821,965)	
Schedule M Adjustment - Decommissioning	SCHMAT	3	289,409	WYP	100.00%	289,409	
Deferred Income Tax Expense - Decommissioning	41110	3	(71,156)	WYP	100.00%	(71,156)	
ADIT - Decommissioning	190	3	212,365	WYP	100.00%	212,365	
Schedule M Adjustment - Nonunion Severance	SCHMAT	3	317,647	SG	13.63%	43,282	
Deferred Income Tax Expense - Nonunion Severance	41110	3	(78,099)	SG	13.63%	(10,642)	
ADIT - Nonunion Severance	283	3	(624,789)	SG	13.63%	(85,132)	
Schedule M Adjustment - Safe Harbor	SCHMAT	3	13,352	SG	13.63%	1,819	
Deferred Income Tax Expense - Safe harbor	41110	3	(3,283)	SG	13.63%	(447)	
ADIT - Safe Harbor	283	3	(26,263)	SG	13.63%	(3,579)	

**Description of Adjustment:**

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. The regulatory treatment for the unrecovered plant, closure cost, and estimated decommissioning of Cholla Unit 4 was included in the Wyoming Public Service Commission Docket No. 20000-578-ER-20. This adjustment corrects the allocation for regulatory asset balances on deferred closure costs and walks the unrecovered plant, closure cost, and decommissioning regulatory asset balances to the test period, or December 2024.

This adjustment also seeks recovery of the non-union severance and the safe harbor lease termination payment over 8.5 years, or the remaining amortization period of the other Cholla Unit 4 closure items.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Cholla 4 Retirement  
 Treatment of Cholla Regulatory Assets

Regulatory Assets	June 2022 YE Balance - Wyoming	December 2024 13 MA Balance - Wyoming	Difference
Unrecovered Plant	38,098,698	30,478,959	(7,619,740) Ref. 8.17

Amortization Expense	12 ME June 2022	12 ME December 2024	Difference
Unrecovered Plant	3,809,870	3,809,870	- Ref. 8.17

Date	Beg Bal	Amortization	End Bal	
Jun-22	38,416,187	(317,489)	<b>38,098,698</b>	Above
Jul-22	38,098,698	(317,489)	37,781,209	
Aug-22	37,781,209	(317,489)	37,463,720	
Sep-22	37,463,720	(317,489)	37,146,231	
Oct-22	37,146,231	(317,489)	36,828,742	
Nov-22	36,828,742	(317,489)	36,511,252	
Dec-22	36,511,252	(317,489)	36,193,763	
Jan-23	36,193,763	(317,489)	35,876,274	
Feb-23	35,876,274	(317,489)	35,558,785	
Mar-23	35,558,785	(317,489)	35,241,296	
Apr-23	35,241,296	(317,489)	34,923,807	
May-23	34,923,807	(317,489)	34,606,317	
Jun-23	34,606,317	(317,489)	34,288,828	
Jul-23	34,288,828	(317,489)	33,971,339	
Aug-23	33,971,339	(317,489)	33,653,850	
Sep-23	33,653,850	(317,489)	33,336,361	
Oct-23	33,336,361	(317,489)	33,018,872	
Nov-23	33,018,872	(317,489)	32,701,383	
Dec-23	32,701,383	(317,489)	32,383,893	
Jan-24	32,383,893	(317,489)	32,066,404	
Feb-24	32,066,404	(317,489)	31,748,915	
Mar-24	31,748,915	(317,489)	31,431,426	
Apr-24	31,431,426	(317,489)	31,113,937	
May-24	31,113,937	(317,489)	30,796,448	
Jun-24	30,796,448	(317,489)	30,478,959	
Jul-24	30,478,959	(317,489)	30,161,469	
Aug-24	30,161,469	(317,489)	29,843,980	
Sep-24	29,843,980	(317,489)	29,526,491	
Oct-24	29,526,491	(317,489)	29,209,002	
Nov-24	29,209,002	(317,489)	28,891,513	
Dec-24	28,891,513	(317,489)	28,574,024	
<b>Amort exp. 12 months ending December 2024</b>		<b>(3,809,870)</b>		
		<b>Above</b>		
			<b>13 MA Balance</b>	
			<b>30,478,959</b>	<b>Above</b>

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Cholla 4 Retirement  
 Treatment of Cholla Closure Costs

Closure Costs	Total Company Balances	Allocation Factor	Wyoming Allocated Balances
CWIP	1,849,795	NUTIL	270,538
Materials and supplies	6,106,205	NUTIL	893,051
Liquidated damages	19,606,070	NUTIL	2,867,447
<b>Total</b>	<b>27,562,070</b>		<b>4,031,035</b>

SG % from Docket No. 20000-578-ER-20 14.625%

Amortization Expense	12 ME June 2022	12 ME December 2024	Difference
Closure Costs	366,458	366,458	(0)

Ref. 8.17

Date	Beg Bal	Amortization	End Bal
Jun-21			4,031,035
Jul-21	4,031,035	(30,538)	4,000,497
Aug-21	4,000,497	(30,538)	3,969,959
Sep-21	3,969,959	(30,538)	3,939,421
Oct-21	3,939,421	(30,538)	3,908,883
Nov-21	3,908,883	(30,538)	3,878,345
Dec-21	3,878,345	(30,538)	3,847,807
Jan-22	3,847,807	(30,538)	3,817,268
Feb-22	3,817,268	(30,538)	3,786,730
Mar-22	3,786,730	(30,538)	3,756,192
Apr-22	3,756,192	(30,538)	3,725,654
May-22	3,725,654	(30,538)	3,695,116
Jun-22	3,695,116	(30,538)	3,664,578
Jul-22	3,664,578	(30,538)	3,634,040
Aug-22	3,634,040	(30,538)	3,603,501
Sep-22	3,603,501	(30,538)	3,572,963
Oct-22	3,572,963	(30,538)	3,542,425
Nov-22	3,542,425	(30,538)	3,511,887
Dec-22	3,511,887	(30,538)	3,481,349
Jan-23	3,481,349	(30,538)	3,450,811
Feb-23	3,450,811	(30,538)	3,420,272
Mar-23	3,420,272	(30,538)	3,389,734
Apr-23	3,389,734	(30,538)	3,359,196
May-23	3,359,196	(30,538)	3,328,658
Jun-23	3,328,658	(30,538)	3,298,120
Jul-23	3,298,120	(30,538)	3,267,582
Aug-23	3,267,582	(30,538)	3,237,044
Sep-23	3,237,044	(30,538)	3,206,505
Oct-23	3,206,505	(30,538)	3,175,967
Nov-23	3,175,967	(30,538)	3,145,429
Dec-23	3,145,429	(30,538)	3,114,891
Jan-24	3,114,891	(30,538)	3,084,353
Feb-24	3,084,353	(30,538)	3,053,815
Mar-24	3,053,815	(30,538)	3,023,277
Apr-24	3,023,277	(30,538)	2,992,738
May-24	2,992,738	(30,538)	2,962,200
Jun-24	2,962,200	(30,538)	2,931,662
Jul-24	2,931,662	(30,538)	2,901,124
Aug-24	2,901,124	(30,538)	2,870,586
Sep-24	2,870,586	(30,538)	2,840,048
Oct-24	2,840,048	(30,538)	2,809,510
Nov-24	2,809,510	(30,538)	2,778,971
Dec-24	2,778,971	(30,538)	2,748,433
<b>Amort exp. 12 months ending December 2024</b>		<b>(366,458)</b>	
			<b>13 MA Balance</b>
			<b>2,931,662</b>
			Ref. 8.17

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Cholla 4 Retirement  
 Treatment of Cholla Decommissioning Costs

Decommissioning	June 2022 YE Balance - Wyoming	December 2024 13 MA Balance - Wyoming	Difference
Decommissioning Regulatory Liab.	(47,924)	(911,668)	(863,744)
Ref. 8.17			

Amortization Expense	12 ME June 2022	12 ME December 2024	Difference
Decommissioning	617,828	617,827	(1)
Ref. 8.17			

Date	Beq Bal	Deferral	Amortization	End Bal	
Jun-22	(39,542)	43,104	(51,486)	(47,923)	Above
Jul-22	(47,923)	16,378	(51,486)	(83,031)	
Aug-22	(83,031)	22,916	(51,486)	(111,601)	
Sep-22	(111,601)	2,057	(51,486)	(161,030)	
Oct-22	(161,030)	2,057	(51,486)	(210,458)	
Nov-22	(210,458)	2,057	(51,486)	(259,887)	
Dec-22	(259,887)	2,057	(51,486)	(309,315)	
Jan-23	(309,315)	54,065	(51,486)	(306,736)	
Feb-23	(306,736)	54,065	(51,486)	(304,157)	
Mar-23	(304,157)	54,065	(51,486)	(301,578)	
Apr-23	(301,578)	54,065	(51,486)	(298,999)	
May-23	(298,999)	54,065	(51,486)	(296,420)	
Jun-23	(296,420)	54,065	(51,486)	(293,841)	
Jul-23	(293,841)	54,065	(51,486)	(345,326)	
Aug-23	(345,326)	54,065	(51,486)	(396,812)	
Sep-23	(396,812)	54,065	(51,486)	(448,297)	
Oct-23	(448,297)	54,065	(51,486)	(499,783)	
Nov-23	(499,783)	54,065	(51,486)	(551,269)	
Dec-23	(551,269)	54,065	(51,486)	(602,754)	
Jan-24	(602,754)	36,605	(51,486)	(654,240)	
Feb-24	(654,240)	36,605	(51,486)	(705,726)	
Mar-24	(705,726)	36,605	(51,486)	(757,211)	
Apr-24	(757,211)	36,605	(51,486)	(808,697)	
May-24	(808,697)	36,605	(51,486)	(860,182)	
Jun-24	(860,182)	36,605	(51,486)	(911,668)	
Jul-24	(911,668)	36,605	(51,486)	(963,154)	
Aug-24	(963,154)	36,605	(51,486)	(1,014,639)	
Sep-24	(1,014,639)	36,605	(51,486)	(1,066,125)	
Oct-24	(1,066,125)	36,605	(51,486)	(1,117,611)	
Nov-24	(1,117,611)	36,605	(51,486)	(1,169,096)	
Dec-24	(1,169,096)	36,605	(51,486)	(1,220,582)	
Amort exp. 12 months ending December 2024				(617,827)	
					<b>13 MA Balance</b>
					<b>(911,668)</b>
					<b>Above</b>

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Cholla 4 Retirement  
 Treatment of Cholla Nonunion Severance

Regulatory Assets	June 2022 YE Balance - SG	December 2024 13 MA Balance - SG	Difference
Nonunion Severance	2,540,768	2,541,176	409

Ref. 8.17

Amortization Expense	12 ME June 2022	12 ME December 2024	Difference
Nonunion Severance	-	317,647	317,647

Ref. 8.17

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	
Jan-24	2,700,000	(26,471)	2,673,529	
Feb-24	2,673,529	(26,471)	2,647,059	
Mar-24	2,647,059	(26,471)	2,620,588	
Apr-24	2,620,588	(26,471)	2,594,118	
May-24	2,594,118	(26,471)	2,567,647	
Jun-24	2,567,647	(26,471)	2,541,176	
Jul-24	2,541,176	(26,471)	2,514,706	
Aug-24	2,514,706	(26,471)	2,488,235	
Sep-24	2,488,235	(26,471)	2,461,765	
Oct-24	2,461,765	(26,471)	2,435,294	
Nov-24	2,435,294	(26,471)	2,408,824	
Dec-24	2,408,824	(26,471)	2,382,353	
<b>Amort exp. 12 months ending December 2024</b>		<b>(317,647)</b>		
		<b>Ref. 8.17</b>		
				<b>13 MA Balance</b>
				<b>2,541,176</b>
				<b>Above</b>

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Cholla 4 Retirement  
 Treatment of Cholla Safe Harbor Lease**

Regulatory Assets	June 2022 YE Balance - SG	December 2024 13 MA Balance - SG	Difference
Safe Harbor Lease	106,802	106,819	17

Ref. 8.17

Amortization Expense	12 ME June 2022	12 ME December 2024	Difference
Safe Harbor Lease	-	13,352	13,352

Ref. 8.17

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	
Jan-24	113,495	(1,113)	112,382	
Feb-24	112,382	(1,113)	111,270	
Mar-24	111,270	(1,113)	110,157	
Apr-24	110,157	(1,113)	109,044	
May-24	109,044	(1,113)	107,932	
Jun-24	107,932	(1,113)	106,819	
Jul-24	106,819	(1,113)	105,706	
Aug-24	105,706	(1,113)	104,593	
Sep-24	104,593	(1,113)	103,481	
Oct-24	103,481	(1,113)	102,368	
Nov-24	102,368	(1,113)	101,255	
Dec-24	101,255	(1,113)	100,143	
<b>Amort exp. 12 months ending December 2024</b>		<u>(13,352)</u>		
		Ref. 8.17		
				<b>13 MA Balance</b>
				<b>106,819</b>
				<b>Above</b>



**Rocky Mountain Power  
Wyoming General Rate Case - December 2024  
Remove Labor Day Wild Fire Restoration**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission Plant	355	1	(223,791,188)	SG	13.63%	(30,493,042)	
Distribution Plant	360	1	(9,079)	Situs	WYP	-	
Distribution Plant	361	1	(17,580)	Situs	WYP	-	
Distribution Plant	362	1	(145,472)	Situs	WYP	-	
Distribution Plant	364	1	(178,727)	Situs	WYP	-	
Distribution Plant	365	1	(111,793)	Situs	WYP	-	
Distribution Plant	366	1	(56,280)	Situs	WYP	-	
Distribution Plant	367	1	(129,767)	Situs	WYP	-	
Distribution Plant	368	1	(193,303)	Situs	WYP	-	
Distribution Plant	369	1	(121,638)	Situs	WYP	-	
Distribution Plant	370	1	(32,996)	Situs	WYP	-	
Distribution Plant	371	1	(1,090)	Situs	WYP	-	
Distribution Plant	373	1	(7,811)	Situs	WYP	-	
			<u>(224,796,724)</u>			<u>(30,493,042)</u>	8.18.1
<b>Adjustment to Depreciation Reserve:</b>							
Transmission Plant	108TP	1	6,265,925	SG	13.63%	853,774	
Distribution Plant	108360	1	1,699	Situs	WYP	-	
Distribution Plant	108361	1	3,290	Situs	WYP	-	
Distribution Plant	108362	1	27,223	Situs	WYP	-	
Distribution Plant	108364	1	33,447	Situs	WYP	-	
Distribution Plant	108365	1	20,921	Situs	WYP	-	
Distribution Plant	108366	1	10,532	Situs	WYP	-	
Distribution Plant	108367	1	24,284	Situs	WYP	-	
Distribution Plant	108368	1	36,175	Situs	WYP	-	
Distribution Plant	108369	1	22,763	Situs	WYP	-	
Distribution Plant	108370	1	6,175	Situs	WYP	-	
Distribution Plant	108371	1	204	Situs	WYP	-	
Distribution Plant	108373	1	1,462	Situs	WYP	-	
			<u>6,454,100</u>			<u>853,774</u>	8.18.1
<b>Adjustment to Tax:</b>							
Schedule M Addition - SG - Book Depr	SCHMAT	1	(3,845,992)	SG	13.63%	(524,042)	
Schedule M Deduction - SG - Tax Depr	SCHMDT	1	(16,585,236)	SG	13.63%	(2,259,849)	
Deferred Inc Tax Exp - SG - Book Depr	41110	1	945,599	SG	13.63%	128,844	
Deferred Inc Tax Exp - SG - Tax Depr	41010	1	(4,077,746)	SG	13.63%	(555,620)	
ADIT - SG	282	1	12,272,546	SG	13.63%	1,672,216	

**Description of Adjustment:**

The Company is excluding capital projects related to the Labor Day Wildfire Restoration events from this rate case at this time, however, may seek recovery of these projects in a future proceeding. Accordingly, this adjustment removes the Labor Day Wildfire Restoration capital projects from the Base Period. Depreciation expense is excluded through the Depreciation Expense Adjustment, Page 6.1.

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**Remove Labor Day Wildfire Restoration**  
**Base Period Capital Project Balances**

**Capital Placed In-Service - EOP June 2022**

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	209,409
Archie Creek Fire Damage Repair	OR	Transmission	SG	103,355,982
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	24,856
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	-
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	70,335,113
Beachie Crk Fire Damage Restoration	OR	Transmission	SG	2,853,274
Almeda Fire Damage Repair	OR	Distribution	OR	12,495
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	11,985,263
Beachie Creek Fire Damage Repair	OR	Distribution	OR	651,091
Two Four Two Fire Damage Repair	OR	Transmission	SG	6,991,045
Two Four Two Fire Damage Repair	OR	Distribution	OR	-
S. Obenchain Fire Damage Repair	OR	Transmission	SG	596,140
S. Obenchain Fire Damage Repair	OR	Distribution	OR	107,684
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(0)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	27,674,372

**Total** **224,796,724**

**Ref 8.18**

**Accumulated Depreciation Reserve**

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	(29,300)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(2,633,348)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(40,885)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(10,753)
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	(2,140,716)
Beachie Creek Fire Damage Repair	OR	Transmission	SG	(105,977)
Almeda Fire Damage Repair	OR	Distribution	OR	(16,197)
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	(300,097)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(25,599)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(287,837)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(25,542)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(23,667)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(1,720)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(38,180)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(774,282)

**Total** **(6,454,100)**

**Ref 8.18**

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 New Wind Generation Capital Additions\_CONF**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Wind Capital - Wind	343	3	45,966,236	SG-W	13.63%	6,263,206	8.19.1
<b>Adjustment to Depreciation Expense:</b>							
New Wind Capital - Wind Depr. Expense	403OP	3	1,224,633	SG-W	13.63%	166,864	8.19.1
<b>Adjustment to Depreciation Reserve:</b>							
New Wind Capital - Wind Depr. Reserve	108OP	3	(107,799)	SG-W	13.63%	(14,688)	8.19.1
<b>Adjustment to Operations &amp; Maintenance Expense:</b>							
Incremental Wind Repowering O&M Expense	549	3	1,643,675	SG	13.63%	223,962	8.19.2

**Description of Adjustment:**

This adjustment adds into the Test Period certain confidential capital projects. Included in this adjustment is incremental operations and maintenance expense for these confidential projects and Foote Creek II-IV repowering. The tax impacts associated with these projects are included in the Power Tax adjustment, Page 7.6.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 New Wind Generation Capital Additions\_CONF

**NEW WIND CAPITAL ADDITIONS**

Electric Plant in Service

	Account	Factor	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	13 Month Avg Dec-24
Other Plant Wind	343	SG-W	-	-	-	-	-	-	-	-	-	-	-	100,792,114	496,768,948	45,966,236

Depreciation Expense\*

	Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec 24
Other Plant Wind	403OP	SG-W	-	-	-	-	-	-	-	-	-	-	176,749	1,047,883	1,224,633

Depreciation Reserve

	Account	Factor	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	13 Month Avg Dec-24
Other Plant Wind	108OP	SG-W	-	-	-	-	-	-	-	-	-	-	-	(176,749)	(1,224,633)	(107,799)

	12 ME Jun 2022	13 Month Avg Dec 2024	Adjustment	
343	-	45,966,236	45,966,236	Ref. 8.19
403OP	-	1,224,633	1,224,633	Ref. 8.19
108OP	-	(107,799)	(107,799)	Ref. 8.19

\*Composite Depreciation Rate - Wind 4.209%

**Rocky Mountain Power**  
**Wyoming General Rate Case - December 2024**  
**New Wind Generation Capital Additions\_CONF**  
**REDACTED**

Note: Please see Confidential RMP Exhibit 11.3 for redacted information.

<b>Project</b>	<b>Date</b>	<b>Project Capital Amount</b>	<b>Ref</b>
<b>New Wind</b>			
WBUILD - RMP Rock Creek I 190 MW 2024			<b>8.19.3</b>
Rock Creek I and II BTA Development			
Rock River I			<b>8.19.3</b>
		496,768,948	<b>Ref 8.19.1</b>

<b>Project</b>	<b>2024 O&amp;M</b>	<b>Ref</b>
New Wind Generation Plants	888,527	
Foote Creek II-IV Repower	755,148	
	<u>1,643,675</u>	<b>Ref 8.19</b>

**Rocky Mountain Power  
Wyoming General Rate Case – December 2024  
New Wind Generation Capital Additions  
Descriptions Of Projects Greater Than \$10 Million**

**OTHER PLANT ADDITIONS:**

**WBUILD - RMP Rock Creek I 190 MW 2024, (In-Service Date 12/31/2024) (Reference page 8.19.2)**

The Rock Creek I project will have a nominal rated capacity of 190 MW. The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of thirty-two (32) GE 6.1 MW WTGs; a 34.5 kilovolt (“kV”) collector system, a 34.5 kV to 230 kV collector substation; a 5-mile long 230 kV tie-line from the collector substation to the Foote Creek interconnection substation; an O&M building; and approximately 20 miles of WTG site access roads. This project will be constructed under a Build Transfer Agreement.

**Rock River I, (In-Service Date 11/30/2024) (Reference page 8.19.2)**

This project will provide reliable and cost-effective renewable energy to customers by acquiring and repowering the 50 MW Rock River I facility, qualifying the project for production tax credits and generating zero fuel cost energy for customers at favorable cost. Repowering will entail the decommissioning of the existing 50 wind turbines at the project site with a nameplate capacity of 1000 kW and the installation of 19 new, modern turbines with a nameplate capacity of 53.6 MW. PacifiCorp has secured a purchase and sale option agreement under which it can acquire the co-owned interests of Shell Wind Energy Inc. (“Shell”) and Terra-Gen LLC (“Terra-Gen”) (collectivity referred to as “Rock River I, LLC”) in the Rock River I facility, which was originally constructed in 2001. The wind resource at the Rock River I site location is estimated to result in a repowered facility with a capacity factor of 45.4 percent. To proceed with repowering, PacifiCorp must acquire Rock River I, LLC’s interest in the project. PacifiCorp has executed the turbine supply and service and maintenance agreements with the turbine supplier and a balance of plant construction contract to install the new turbines.

**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Gateway Transmission Capital Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WYOMING ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Transmission	355	3	533,562,917	SG	13.63%	72,701,507	8.20.1
<b>Adjustment to Depreciation Expense:</b>							
New Transmission Depr. Expense	403TP	3	8,129,180	SG	13.63%	1,107,655	8.20.1
<b>Adjustment to Depreciation Reserve:</b>							
New Transmission Depr. Reserve	108TP	3	(1,317,812)	SG	13.63%	(179,561)	8.20.1

**Description of Adjustment:**

This adjustment adds into the Test Period certain gateway transmission capital projects. The tax impacts associated with these projects are included in the Power Tax adjustment, Page 7.6.

Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Gateway Transmission Capital Additions

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

	Account	Factor	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	13 Month Avg Dec-24
Transmission Plant	355	SG	4,763,215	4,763,215	4,763,215	4,763,215	39,139,292	39,460,611	39,566,557	39,672,503	39,778,449	39,884,395	2,080,986,487	2,083,431,883	2,515,344,884	533,562,917

Depreciation Expense\*

	Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec 24
Transmission Plant	403TP	SG	6,822	6,822	6,822	31,437	56,283	56,589	56,741	56,892	57,044	1,518,687	2,982,006	3,293,036	8,129,180

Depreciation Reserve

	Account	Factor	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	13 Month Avg Dec-24
Transmission Plant	108TP	SG	(85,457)	(92,278)	(99,100)	(105,921)	(137,359)	(193,641)	(250,230)	(306,971)	(363,863)	(420,907)	(1,939,594)	(4,921,600)	(8,214,636)	(1,317,812)

	12 ME Jun 2022	13 Month Avg Dec 2024	Adjustment	
355	-	533,562,917	533,562,917	Ref. 8.20
403TP	-	8,129,180	8,129,180	Ref. 8.20
108TP	-	(1,317,812)	(1,317,812)	Ref. 8.20

\*Composite Depreciation Rate - Trans 1.719%



**Rocky Mountain Power  
 Wyoming General Rate Case - December 2024  
 Gateway Transmission Capital Additions**

<b>Project</b>	<b>Date</b>	<b>Project Capital Amount</b>	<b>Ref</b>
<b>Transmission</b>			
Aeolus - Mona 500 kV Line (GW)	Oct-2024	2,045,992,883	<b>8.20.3</b>
Aeolus-Bridger/Anticline 500 kV Line (GW)	Nov-2020	2,618,915	
GWS Supporting projects (GW)	Dec-2024	143,697,290	
Oquirrh - Terminal 345 kV line (GW)	Apr-2024	35,121,180	<b>8.20.3</b>
Populus - Terminal 345 kV line - condemnation settlements (GW)	Jun-2023	2,144,300	
Windstar-Shirley Basin D1 230 kV (GW)	Dec-2024	285,770,316	<b>8.20.3</b>
		<u>2,515,344,884</u>	<b>Ref 8.20.1</b>

**Rocky Mountain Power  
Wyoming General Rate Case – December 2024  
Gateway Transmission Capital Additions  
Descriptions Of Projects Greater Than \$10 Million**

**TRANSMISSION PLANT ADDITIONS:**

**Aeolus - Mona 500 kV Line (GW), (In-Service Date 10/15/2024) (Reference page 8.20.2)**

This project builds a new 414-mile, high voltage 500 kV transmission line from the Aeolus substation, near Medicine Bow, Wyoming, to the Clover substation near Mona, Utah. The Company needs additional resources to serve load by 2024, and the Transmission Projects enable new, cost-effective Wyoming generation resources to fill this need. Specifically, these Transmission Projects allow the Company to interconnect up to approximately 1,920 MW of new resources. The Aeolus to Mona 500 kilovolt transmission line in conjunction with the Windstar to Shirley Basin 230 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

**Windstar–Shirley Basin D1 230 kV (GW), (In-Service Date 12/15/2024) (Reference page 8.20.2)**

This project constructs a new 59--mile high-voltage 230-kilovolt transmission line from the Shirley Basin substation in southeastern Wyoming to the Windstar substation near Glenrock, Wyoming and rebuilds the existing Dave Johnston – Amasa – Difficulty – Shirley Basin 230-kilovolt transmission line, which runs approximately 57 miles from the Shirley Basin substation to the Dave Johnston substation near Glenrock, Wyoming. The project requires the construction of the new 230-kilovolt Heward substation and additions to the Shirley Basin, Dave Johnston, Windstar, and Anticline substations. The Windstar to Shirley Basin 230 kilovolt transmission line in conjunction with the Aeolus to Mona 500 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

**Oquirrh - Terminal 345 kV line (GW), (In-Service Date 04/15/2024) (Reference page 8.20.2)**

This project constructs a new double circuit approximately 14 miles transmission line between Oquirrh substation, in West Jordan Utah, north to the Terminal substation, located south of the Salt Lake City international airport. This section of new transmission will link together other new transmission sections – Mona to Oquirrh and Populus to Terminal – to complete the Gateway Central portion of the Energy Gateway Transmission Expansion. This new transmission line addresses the need for increase transmission capacity on the Wasatch Front South transmission path. Ongoing requests to interconnect additional renewable generation resources in southern Utah have exceeded transmission capacity on the Wasatch Front South path. In addition, an enhanced contiguous north-south transmission link is needed between Populus and Mona to leverage capacity between southern Idaho and central Utah to enable commercial energy transactions and integration of new renewable resources.

# 9. ALLOCATION FACTORS

## Wyoming General Rate Case

June 2022 - Base Year  
December 2024 - Test Year

2020 Protocol Methodology  
Normalized Average Factors

**Wyoming General Rate Case  
December 2024**

**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S										Situs
System Generation	SG	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%			Pg 9.15
Divisional Generation - Pac. Power	DGP	2.7799%	58.1842%	15.2048%	0.0000%	0.0000%	23.8311%	0.0000%			Pg 9.15
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	84.9754%	11.2685%	3.6982%	0.0580%			Pg 9.15
System Capacity	SC	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%			Pg 9.15
System Energy	SE	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%			Pg 9.15
System Overhead	SO	2.3214%	28.8587%	7.3251%	43.2295%	5.5790%	12.6656%	0.0205%	0.0000%	0.0000%	Pg 9.6
Gross Plant-System	GPS	2.3214%	28.8587%	7.3251%	43.2295%	5.5790%	12.6656%	0.0205%	0.0000%	0.0000%	Pg 9.6
System Net Plant	SNP	2.2734%	28.1268%	6.9765%	44.5187%	5.5839%	12.4967%	0.0209%	0.0032%	0.0000%	Pg 9.6
Division Net Plant Distribution	SNPD	4.5930%	26.3683%	5.7777%	49.2932%	5.0253%	8.9425%	0.0000%			Pg 9.5
Customer - System	CN	2.3088%	30.7629%	6.7761%	48.6984%	4.2567%	7.1971%	0.0000%	0.0000%	0.0000%	Pg 9.9
CIAC	CIAC	4.5930%	26.3683%	5.7777%	49.2932%	5.0253%	8.9425%	0.0000%			Pg 9.9
Bad Debt Expense	BADDEBT	3.4360%	39.3950%	13.5838%	33.4833%	1.8252%			0.0000%	0.0000%	Pg 9.9
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.3857%	29.0027%	7.3918%	42.6482%	5.7681%	13.7739%	0.0297%	0.0000%	0.0000%	Pg 9.3
System Net Transmission Plant	SNPT	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%			Pg 9.4
System Net Production Plant	SNPP	1.3756%	28.7947%	7.4606%	42.9282%	5.7299%	13.6733%	0.0295%	0.0083%	0.0000%	Pg 9.4
System Net Hydro Plant	SNPPH	1.3694%	28.6631%	7.4903%	43.0330%	5.7065%	13.6126%	0.0294%	0.0956%	0.0000%	Pg 9.3
System Net Other Production Plant	SNPPO	1.3706%	28.6927%	7.4963%	43.0762%	5.7112%	13.6236%	0.0294%	0.0000%	0.0000%	Pg 9.4
System Net General Plant	SNPG	2.6507%	28.7983%	6.1054%	40.4598%	6.5750%	15.3992%	0.0117%			Pg 9.5
System Net Intangible Plant	SNPI	1.9431%	28.4839%	7.4879%	42.6283%	6.1340%	13.3014%	0.0213%			Pg 9.6
Trojan Plant Allocator	TROJP	1.3615%	28.6327%	7.4073%	43.0415%	5.7616%	13.7655%	0.0300%			Pg 9.11
Trojan Decommissioning Allocator	TROJD	1.3598%	28.6225%	7.3913%	43.0357%	5.7703%	13.7903%	0.0300%			Pg 9.11
DIT Balance	DITBAL	2.2247%	24.6357%	7.2971%	44.8046%	5.7541%	14.6056%	0.1855%	0.0000%	0.4927%	Pg 9.8
Tax Depreciation	TAXDEPR	2.5225%	27.3174%	7.0571%	42.3657%	4.7111%	14.9861%	0.0201%	1.0200%	0.0000%	Pg 9.12
SCHMAT Depreciation Expense	SCHMDEXP	2.2541%	28.4621%	7.4657%	43.7130%	5.6391%	13.0894%	0.0224%	-0.6458%	0.0000%	Pg 9.12
System Generation Cholla Transaction	SGCT	1.3712%	28.6990%	7.4997%	43.0869%	5.7137%	13.6297%				Not Used

**13-MONTH AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
December 2024**

**DESCRIPTION OF FACTOR**

**STEAM :**

STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,874,961,514	98,081,968	2,052,893,133	536,466,022	3,082,087,495	408,711,176	974,957,415	2,103,228	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	6,874,961,514	98,081,968	2,052,893,133	536,466,022	3,082,087,495	408,711,176	974,957,415	2,103,228	0	0

**Wyoming General Rate Case  
 December 2024  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION**

LESS ACCUMULATED DEPRECIATION

**2020 PROTOCOL  
 FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	(34,685,718)	-	-	(5,354,424)	(25,580,444)	(174,422)	-	-	-	-
DGP	(817,164,161)	(10,795,795)	(225,960,119)	(59,048,337)	(339,242,626)	(44,986,475)	(107,312,694)	(231,500)	0	0
DGU	(772,605,490)	(10,258,541)	(214,715,181)	(56,109,788)	(322,360,167)	(42,747,717)	(101,972,263)	(219,980)	0	0
SG	(1,497,492,779)	(37,406,739)	(782,937,355)	(204,598,711)	(1,175,453,994)	(155,875,258)	(371,831,620)	(802,134)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(265,198,957)	0	0	0	0	0	0	0	0	0
	(3,387,147,106)	(58,461,074)	(1,223,612,655)	(325,111,260)	(1,862,637,231)	(243,783,871)	(581,116,578)	(1,253,615)	0	0

TOTAL NET STEAM PLANT

SNPPS 3,487,814,408 39,620,894 829,280,478 211,354,762 1,219,450,264 164,927,304 393,840,838 849,614 0 0

SYSTEM NET PLANT PRODUCTION STEAM 100.0000% 1.3857% 29.0027% 7.3918% 42.6482% 5.7681% 13.7739% 0.0297% 0.0000% 0.0000%

**NUCLEAR:**

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

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

TOTAL NUCLEAR PLANT

SNPPN 0 0 0 0 0 0 0 0

SYSTEM NET PLANT PRODUCTION NUCLEAR 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%

**HYDRO:**

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,135,628,074	18,005,012	376,851,790	98,479,642	565,782,101	75,027,548	178,973,976	386,092	0	0
	1,135,628,074	18,005,012	376,851,790	98,479,642	565,782,101	75,027,548	178,973,976	386,092	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	3,575,830	-	-	-	-	-	-	-	701,488	-
DGP	(147,675,705)	(2,371,027)	(49,626,508)	(12,968,496)	(74,506,188)	(9,880,158)	(23,568,559)	(50,843)	0	0
DGU	(32,574,472)	(437,990)	(9,167,308)	(2,395,619)	(13,763,232)	(1,825,122)	(4,353,726)	(9,392)	0	0
SG	(315,104,212)	(5,151,641)	(107,825,820)	(28,177,253)	(161,883,055)	(21,467,078)	(51,208,502)	(110,470)	0	0
	(491,778,559)	(7,960,659)	(166,619,636)	(43,541,367)	(250,152,475)	(33,172,359)	(79,130,787)	(170,705)	701,488	0

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH 643,849,515 10,044,353 210,232,154 54,938,275 315,629,626 41,855,189 99,843,189 215,387 701,488 0

SYSTEM NET PLANT PRODUCTION HYDRO 100.0000% 1.3694% 28.6631% 7.4903% 43.0330% 5.7065% 13.6126% 0.0294% 0.0956% 0.0000%

**OTHER:**

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	-	316,439	-	434,855	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	5,580,722,883	77,381,451	1,619,623,392	423,243,131	2,431,602,952	322,451,359	769,189,497	1,659,335	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	5,580,797,869	77,381,451	1,619,939,831	423,243,131	2,432,037,808	322,451,359	769,189,497	1,659,335	0	0

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LESS ACCUMULATED DEPRECIATION

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	0	-151.53	0	-24536.61	0	0	0	0	0	
DGP	356,100,273	(397,844)	(8,327,034)	(2,176,037)	(12,501,696)	(1,657,832)	(3,954,664)	(8,531)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(489,678,912)	(9,345,358)	(195,601,929)	(51,115,076)	(293,664,707)	(38,942,453)	(92,895,021)	(200,398)	0	0
SSGCT	(42,085,524)	(629,570)	(13,177,133)	(3,443,474)	(19,783,337)	(2,623,440)	(6,258,067)	(13,500)	0	0
	(175,664,163)	(10,372,772)	(217,106,248)	(56,734,587)	(325,974,277)	(43,223,725)	(103,107,753)	(222,429)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	5,405,133,705	67,008,679	1,402,833,583	366,508,544	2,106,063,530	279,227,634	666,081,744	1,436,906	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.3706%	28.6927%	7.4963%	43.0762%	5.7112%	13.6236%	0.0294%	0.0000%	0.0000%

**PRODUCTION:**

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	0	316,439	0	434,855	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	13,591,312,471	193,468,431	4,049,368,315	1,058,188,795	6,079,472,547	806,190,083	1,923,120,888	4,148,655	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	13,591,387,456	193,468,431	4,049,684,754	1,058,188,795	6,079,907,403	806,190,083	1,923,120,888	4,148,655	0	0

LESS ACCUMULATED DEPRECIATION

S	(31,109,888)	-	(152)	(5,354,424)	(25,604,980)	(174,422)	-	-	701,488	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,023,479,941)	(76,794,505)	(1,607,338,388)	(420,032,790)	(2,413,159,002)	(320,005,534)	(763,355,118)	(1,646,749)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,054,589,829)	(76,794,505)	(1,607,338,539)	(425,387,214)	(2,438,763,982)	(320,179,955)	(763,355,118)	(1,646,749)	701,488	0

TOTAL NET PRODUCTION PLANT

SNPP	9,536,797,628	116,673,926	2,442,346,215	632,801,581	3,641,143,420	486,010,128	1,159,765,770	2,501,906	701,488	0
SYSTEM NET PRODUCTION PLANT	100.0000%	1.3756%	28.7947%	7.4606%	42.9282%	5.7299%	13.6733%	0.0295%	0.0083%	0.0000%

**TRANSMISSION:**

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	7,678,576,128	122,387,993	2,561,627,543	669,409,486	3,845,870,051	509,995,278	1,216,564,919	2,624,436
	7,678,576,128	122,387,993	2,561,627,543	669,409,486	3,845,870,051	509,995,278	1,216,564,919	2,624,436

LESS ACCUMULATED DEPRECIATION

DGP	(364,086,010)	(4,777,230)	(99,989,250)	(26,129,385)	(150,117,711)	(19,906,893)	(47,486,769)	(102,441)
DGU	(430,568,584)	(5,760,901)	(120,577,853)	(31,509,639)	(181,028,174)	(24,005,885)	(57,264,682)	(123,534)
SG	(1,213,696,444)	(21,153,341)	(442,747,528)	(115,699,644)	(664,713,910)	(88,146,752)	(210,269,097)	(453,603)
	(2,008,351,038)	(31,691,472)	(663,314,632)	(173,338,668)	(995,859,794)	(132,059,530)	(315,020,548)	(679,579)

TOTAL NET TRANSMISSION PLANT

SNPT	5,670,225,090	90,696,522	1,898,312,911	496,070,818	2,850,010,256	377,935,748	901,544,371	1,944,858
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%

**DISTRIBUTION:**

DISTRIBUTION PLANT - PACIFIC POWER

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	3,935,650,028	434,658,000	2,692,265,346	641,005,658	0	0	766,888,626	0
LESS ACCUMULATED DEPRECIATION								
S	(1,816,015,972)	(169,409,903)	(1,169,484,764)	(307,342,254)	0	0	-335,154,368	0
DNDPP	2,119,634,057	265,248,097	1,522,780,583	333,663,405	0	0	431,734,258	0
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	10.3879%	59.6368%	13.0673%	0.0000%	0.0000%	16.9080%	0.0000%

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	3,923,127,263	0	0	0	4,089,094,672	464,644,510	149,318,047	0
LESS ACCUMULATED DEPRECIATION								
S	(1,337,684,884)	0	0	0	(1,242,393,003)	(174,432,255)	(64,617,294)	0

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DNPDU		2,585,442,379	0	0	0	2,846,701,669	290,212,255	84,700,753	0		
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	88.3626%	9.0083%	2.6291%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		4,705,076,435	265,248,097	1,522,780,583	333,663,405	2,846,701,669	290,212,255	516,435,011	0		
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	4.5930%	26.3683%	5.7777%	49.2932%	5.0253%	8.9425%	0.0000%		
<b>GENERAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL PLANT											
S		745,778,042	24,004,678	233,157,291	51,936,152	295,176,166	61,674,851	131,880,152	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		3,613,818	39,709	858,359	209,323	1,299,481	183,085	441,051	1,003		
SG		320,475,569	4,534,060	94,899,616	24,799,352	142,476,446	18,893,596	45,069,606	97,226		
SO		333,485,214	9,699,465	120,577,315	30,605,839	180,621,404	23,310,220	52,919,419	85,840		
CN		13,558,560	328,874	4,382,012	965,218	6,936,833	606,348	1,025,182	0		
DEU		0	0	0	0	0	0	0	0		
SSGCT		0	0	0	0	0	0	0	0		
SSGCH		0	0	0	0	0	0	0	0		
Remove Capital Lease		(19,601,761)	(122,950)	(3,725,295)	(672,484)	(3,863,533)	(512,338)	(1,222,152)	(2,636)		
		1,397,309,442	38,483,836	450,149,298	107,843,400	622,646,798	104,155,762	230,113,257	181,432		
LESS ACCUMULATED DEPRECIATION											
S		(289,512,086)	(8,437,534)	(97,632,573)	(29,318,280)	(119,177,294)	(26,492,331)	(48,579,619)	0		
DGP		(610,618)	(6,229)	(130,366)	(34,067)	(195,723)	(25,955)	(61,913)	(134)		
DGU		(2,950,882)	(26,566)	(556,042)	(145,306)	(834,808)	(110,703)	(264,075)	(570)		
SE		(1,812,136)	(22,090)	(477,497)	(116,445)	(722,889)	(101,848)	(245,352)	(558)		
SG		(129,250,236)	(1,998,438)	(41,828,069)	(10,930,592)	(62,798,090)	(8,327,564)	(19,864,934)	(42,854)		
SO		(111,493,149)	(3,190,672)	(39,664,324)	(10,067,897)	(59,416,035)	(7,667,977)	(17,408,026)	(28,237)		
CN		(4,245,794)	(152,107)	(2,026,717)	(446,421)	(3,208,343)	(280,441)	(474,155)	0		
SSGCT		(132,893)	(1,942)	(40,641)	(10,620)	(61,015)	(8,091)	(19,301)	(42)		
SSGCH		(2,851,289)	0	0	0	0	0	0	0		
		(542,859,082)	(13,835,577)	(182,356,230)	(51,069,628)	(246,414,198)	(43,014,910)	(86,917,375)	(72,394)		
TOTAL NET GENERAL PLANT		854,450,360	24,648,259	267,793,068	56,773,772	376,232,600	61,140,852	143,195,882	109,039		
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.6507%	28.7983%	6.1054%	40.4598%	6.5750%	15.3992%	0.0117%		
<b>MINING:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL MINING PLANT											
SE		79,122,300	544,776	11,775,853	2,871,710	17,827,616	2,511,749	6,050,790	13,753		
LESS ACCUMULATED DEPRECIATION											
SE		0	0	0	0	0	0	0	0		
		79,122,300	544,776	11,775,853	2,871,710	17,827,616	2,511,749	6,050,790	13,753		
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%		
<b>INTANGIBLE:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
INTANGIBLE PLANT											
S		(7,529,595)	481,167	4,606,696	2,036,986	(26,186,007)	4,367,348	5,750,431	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		(1,475,025)	(3)	(61)	(15)	(92)	(13)	(31)	(0)		
CN		175,289,668	5,120,026	68,220,695	15,026,847	107,995,040	9,439,838	15,960,387	0		
SG		358,659,883	5,456,605	114,208,832	29,845,274	171,466,116	22,737,874	54,239,914	117,009		
SO		404,783,760	13,177,702	163,816,454	41,581,122	245,392,410	31,669,287	71,896,373	116,622		
SSGCT		0	0	0	0	0	0	0	0		
SSGCH		0	0	0	0	0	0	0	0		
		929,728,691	24,235,496	350,852,616	88,490,214	498,667,468	68,214,335	147,847,075	233,631		
LESS ACCUMULATED AMORTIZATION											
S		36,090,818	(8,151)	(154,491)	(14,089)	31,897,674	(1,041,193)	(742,908)	0		
DGP		0	0	0	0	0	0	0	0		



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DGU	(522,797)	(5,614)	(117,496)	(30,704)	(176,401)	(23,392)	(55,801)	(120)			
SE	1,475,025	51	1,095	267	1,658	234	563	1			
CN	(157,576,838)	(4,522,146)	(60,254,374)	(13,272,120)	(95,384,158)	(8,337,522)	(14,096,648)	0			
SG	(211,100,795)	(3,509,882)	(73,463,166)	(19,197,537)	(110,293,079)	(14,625,806)	(34,889,034)	(75,264)			
SO	(295,973,472)	(9,184,861)	(114,180,107)	(28,982,052)	(171,038,568)	(22,073,500)	(50,111,789)	(81,286)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(21,945)	0	0	0	0	0	0	0			
	(627,630,004)	(17,230,603)	(248,168,540)	(61,496,236)	(344,992,875)	(46,101,180)	(99,895,617)	(156,669)			
TOTAL NET INTANGIBLE PLANT	302,098,687	7,004,893	102,684,077	26,993,979	153,674,592	22,113,155	47,951,457	76,962			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.9431%	28.4839%	7.4879%	42.6283%	6.1340%	13.3014%	0.0213%			
<b>GROSS PLANT:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
PRODUCTION PLANT	13,591,387,456	193,468,431	4,049,684,754	1,058,188,795	6,079,907,403	806,190,083	1,923,120,888	4,148,655	0	0	
TRANSMISSION PLANT	7,678,576,128	122,387,993	2,561,627,543	669,409,486	3,845,870,051	509,995,278	1,216,564,919	2,624,436	0	0	
DISTRIBUTION PLANT	7,858,777,291	434,658,000	2,692,265,346	641,005,658	4,089,094,672	464,644,510	916,206,673	0	0	0	
GENERAL PLANT	1,476,431,742	39,028,612	461,925,151	110,715,110	640,474,414	106,667,511	236,164,047	195,186	0	0	
INTANGIBLE PLANT	929,728,691	24,235,496	350,852,616	88,490,214	498,667,468	68,214,335	147,847,075	233,631	0	0	
TOTAL GROSS PLANT	31,534,901,309	813,778,533	10,116,355,411	2,567,809,264	15,154,014,008	1,955,711,717	4,439,903,602	7,201,909	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.3214%	28.8587%	7.3251%	43.2295%	5.5790%	12.6656%	0.0205%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,054,589,829)	(76,794,505)	(1,607,338,539)	(425,387,214)	(2,438,763,982)	(320,179,955)	(763,355,118)	(1,646,749)	701,488	0	
TRANSMISSION PLANT	(2,008,351,038)	(31,691,472)	(663,314,632)	(173,338,668)	(995,859,794)	(132,059,530)	(315,020,548)	(679,579)	0	0	
DISTRIBUTION PLANT	(3,153,700,856)	(169,409,903)	(1,169,484,764)	(307,342,254)	(1,242,393,003)	(174,432,255)	(399,771,661)	0	0	0	
GENERAL PLANT	(542,859,082)	(13,835,577)	(182,356,230)	(51,069,628)	(246,414,198)	(43,014,910)	(86,917,375)	(72,394)	0	0	
INTANGIBLE PLANT	(627,630,004)	(17,230,603)	(248,168,540)	(61,496,236)	(344,992,875)	(46,101,180)	(99,895,617)	(156,669)	0	0	
	(10,387,130,809)	(308,962,061)	(3,870,662,705)	(1,018,634,000)	(5,268,423,853)	(715,787,831)	(1,664,960,320)	(2,555,390)	701,488	0	
NET PLANT	21,147,770,500	504,816,472	6,245,692,706	1,549,175,264	9,885,590,154	1,239,923,887	2,774,943,282	4,646,519	701,488	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.2734%	28.1268%	6.9765%	44.5187%	5.5839%	12.4967%	0.0209%	0.0032%	0.0000%	
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%										
INT											
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	2.2734%	28.1268%	6.9765%	44.5187%	5.5839%	12.4967%	0.0209%	0.0032%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)	30,798,519,762	790,901,366	9,831,961,642	2,495,622,303	14,728,000,193	1,900,732,211	4,315,087,809	6,999,447	0	0	
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.3214%	28.8587%	7.3251%	43.2295%	5.5790%	12.6656%	0.0205%	0.0000%	0.0000%	
<b>IBT</b>											
<b>INCOME BEFORE TAXES</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>	
INCOME BEFORE STATE TAXES	155,314,339	(7,420,292)	(341,184,825)	8,012,943	(144,857,586)	(1,774,779)	(87,968,613)	12,202,963	54,400,386	44	
Interest Synchronization	970,812	-	-	-	-	-	-	-	-	-	
	156,285,150	(7,420,292)	(341,184,825)	8,012,943	(144,857,586)	(1,774,779)	(87,968,613)	12,202,963	54,400,386	44	
INCOME BEFORE TAXES (FACTOR)	100.0000%	1.4590%	67.0845%	-1.5755%	28.4822%	0.3490%	17.2966%	-2.3994%	-10.6963%	0.0000%	

See Calculation of EXCTAX

**Wyoming General Rate Case  
December 2024  
13-MONTH AVERAGE FACTORS  
DESCRIPTION**

**2020 PROTOCOL  
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
<u>DITEXP:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>
Pacific Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Regulated	NUTIL	0									
<b>Total Pacific Power</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Regulated	NUTIL	0									
<b>Total Rocky Mountain Power</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PC (Post Merger)											
Prod / Other Prod	S	0									
Cholla Unit 4	S	0									
Gadsby Unit 4, 5 & 6	S	0									
Hydro-PPL	S	0									
Hydro-UPL	S	0									
Transmission	S	0									
Distribution	S	0									
General/ Intangibles	S	0									
Mining	S	0									
WCA - CAEE 2007+	S	0									
WCA - CAGE 2007+	S	0									
WCA - CAGW 2007+	S	0									
WCA_CAGW 2007+ -Marengo	S	0									
WCA CAGW 2007+ -Goodnoe	S	0									
WCA - General 2007+	S	0									
WCA - JBG 2007+	S	0									
Non-Regulated	NUTIL	0									
<b>Total PC (Post Merger)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Deferred Taxes</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Percentage of Total (DITEXP)</b>		<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>

<u>DITBAL:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>
Pacific Power											
Production	S	2,635,816						0			
Transmission	S	8,306,633						0			
Distribution	S	(2,252,036)						0			
General	S	(873,205)						0			
Mining Plant	S	4,408						0			
Mining Plant	S	(2,779,955)						0			

**Wyoming General Rate Case  
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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Non-Regulated Plant	NUTIL	239,736					0				
Total Pacific Power		5,281,398	0	0	0	0	0	0	0	0	
Rocky Mountain Power											
Production	S	11,029,725					0				
Transmission	S	19,320,524					0				
Distribution	S	18,833,956					0				
General	S	(874,653)					0				
Mining Plant	S	9,055					0				
Non-Regulated Plant	NUTIL	0					0				
Total Rocky Mountain Power		48,318,606	0	0	0	0	0	0	0	0	
PacifiCorp											
Prod / Other Prod	S	227,040,861	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823
Cholla Unit 4	S	(18,032,695)						0			
Gadsby Unit 4, 5 & 6	S	4,357,102						0			
Hydro-PPL	S	21,581,601						0			
Hydro-UPL	S	6,270,786						0			
Transmission	S	175,460,577						0			
Distribution	S	646,567,573						0			
General/ Intangibles	S	13,520,021						0			
Mining	S	2,017						0			
WCA - CAEE 2007+	S	(2,206)						0			
WCA - CAGE 2007+	S	1,307,284,513						0			
WCA - CAGW 2007+	S	312,347,217						0			
WCA_CAGW 2007+ -Marengo	S	(43,905,412)						0			
WCA CAGW 2007+ -Goodnoe	S	0						0			
WCA - General 2007+	S	140,319,574						0			
WCA - JBG 2007+	S	106,229,550						0			
Oregon Extra Book Depreciation	S	(106,317,437)						0			
Non-Regulated Plant	NUTIL	(1,101,878)						0			
Total PC (Post Merger)		2,791,621,764	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823
Total Deferred Taxes		2,845,221,768	71,830,023	795,430,616	235,607,116	1,446,638,322	185,785,726	471,580,249	5,988,560	0	15,908,823
Percentage of Total (DITBAL)		100.0000%	2.2247%	24.6357%	7.2971%	44.8046%	5.7541%	14.6056%	0.1855%	0.0000%	0.4927%

**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
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	0	0	0

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2020 PROTOCOL  
FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		0.0000%	0.0000%	0.0000%							
<b>BADDEBT</b>											
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Account 904 Balance	13,222,086	584,134	6,697,266	2,309,286	5,692,251	310,285	1,407,063	0	0	0	
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.4360%	39.3950%	13.5838%	33.4833%	1.8252%	8.2767%	0.0000%	0.0000%	0.0000%	
<b>Customer Factors</b>											
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>	
Total Electric Customers	1,984,793	47,885	638,028	140,537	1,010,014	88,285	149,268	0	0	0	
<b>CN</b>											
<b>Customer System factor - CN</b>	100.0000%	2.3088%	30.7629%	6.7761%	48.6984%	4.2567%	7.1971%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	935,782	47,885	638,028	140,537	0	0	132492.0167	0	0	0	
<b>CNP</b>											
<b>Customer Service Pacific Power factor - CNP</b>	100.0000%	4.9935%	66.5346%	14.6555%	0.0000%	0.0000%	13.8165%	0.0000%	0.0000%	0.0000%	
Rocky Mountain Power Customers	1,049,011	0	0	0	1,010,014	88,285	16,776	0	0	0	
<b>CNU</b>											
<b>Customer Service R.M.P. factor - CNU</b>	100.0000%	0.0000%	0.0000%	0.0000%	90.5781%	7.9174%	1.5045%	0.0000%	0.0000%	0.0000%	
<b>CIAC</b>											
TOTAL NET DISTRIBUTION PLANT	4,705,076.435	265,248.097	1,522,780.583	333,663.405	2,846,701.669	290,212.255	516,435.011	0	0	0	
<b>CIAC FACTOR: Same as (SNPD Factor)</b>	100.00%	4.59%	26.37%	5.78%	49.29%	5.03%	8.9425%	0.00%	0.00%	0.00%	

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%	

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2020 PROTOCOL  
 FACTOR

	California 0.00%	Oregon 0.00%	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
<b>EXCTAX</b>										
<b>Excise Tax (Superfund)</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Total Taxable Income	148,263,068	6,664,004	42,000,425	3,602,144	40,901,461	14,295,801	29,130,861	12,530,061	(861,688)	0
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	148,263,068	(7,083,410)	(325,695,034)	7,649,155	(138,281,051)	(1,694,204)	(83,974,838)	11,648,948	51,930,609	42
<b>Excise Tax (Superfund) Factor - EXCTAX</b>	100.0000%	1.4590%	67.0845%	-1.5755%	28.4822%	0.3490%	17.2966%	-2.3994%	-10.6963%	0.0000%
<b>Trojan Allocators</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Premerger										
Dec 1991 Plant	16,918,976									
Dec 1992 Plant	17,094,202									
Average	17,006,589	233,119	4,879,279	1,275,063	7,325,450	971,417	2,317,261	4,999	0	0
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(111,617)	(2,336,192)	(610,498)	(3,507,415)	(465,113)	(1,109,501)	(2,393)	0	0

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DESCRIPTION		2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Postmerger												
Dec 1991 Plant			4,284,960									
Dec 1992 Plant			3,485,613									
Average		SG	3,885,287	53,258	1,114,709	291,298	1,673,556	221,928	529,396	1,142	0	0
Dec 1991 Reserve			(129,394)									
Dec 1992 Reserve			(240,609)									
Average		SG	(185,002)	(2,536)	(53,078)	(13,870)	(79,688)	(10,567)	(25,208)	(54)	0	0
Net Plant			12,564,143	172,224	3,604,718	941,992	5,411,902	717,665	1,711,948	3,693	0	0
<b>Division Net Plant Nuclear Pacific Power</b>		<b>DNPPNP</b>	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	0.0000%	0.0000%
<b>Division Net Plant Nuclear Rocky Mountain Power</b>		<b>DNPPNP</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>System Net Nuclear Plant</b>		<b>SNNP</b>	100.0000%	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	0.0000%	0.0000%
<b>Account 182.22</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
Pre-merger	(101)	SG	17,094,202	234,320	4,904,416	1,281,632	7,363,189	976,422	2,329,199	5,025	0	0
		(108) SG	(8,434,030)	(115,610)	(2,419,767)	(632,338)	(3,632,890)	(481,752)	(1,149,193)	(2,479)	0	0
Post-merger	(101)	SG	3,485,613	47,779	1,000,041	261,333	1,501,399	199,098	474,938	1,025	0	0
		(108) SG	(240,609)	(3,298)	(69,032)	(18,040)	(103,640)	(13,744)	(32,785)	(71)	0	0
		(107) SG	1,778,549	24,380	510,275	133,346	766,096	101,591	242,339	523	0	0
		(120) SE	1,975,759	25,876	559,335	136,402	846,785	119,304	287,403	653	0	0
		(228) SG	7,220,849	98,980	2,071,699	541,381	3,110,322	412,455	983,889	2,122	0	0
		(228) SG	1,472,376	20,183	422,432	110,391	634,214	84,102	200,621	433	0	0
		(228) SNNP	3,531,000	48,402	1,013,062	264,735	1,520,950	201,691	481,122	1,038	0	0
		(228) SE	1,743,025	22,828	493,449	120,334	747,038	105,251	253,549	576	0	0
Total Acct 182.22			29,626,734	403,840	8,485,910	2,199,175	12,753,462	1,704,419	4,071,083	8,845	0	0
Revised Study	(228)	SNNP	112,680	1,545	32,328	8,448	48,536	6,436	15,353	33	0	0
		(228) SE	941,950	12,336	266,665	65,030	403,708	56,879	137,021	311	0	0
December 1993 Adj.			1,054,630	13,881	298,994	73,478	452,244	63,315	152,374	345	0	0
Adjusted Acct 182.22			30,681,364	417,721	8,784,904	2,272,654	13,205,705	1,767,734	4,223,457	9,190	0	0
<b>TROJP</b>			100.0000%	1.3615%	28.6327%	7.4073%	43.0415%	5.7616%	13.7655%	0.0300%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Plant - Premerger		SG	7,220,849	98,980	2,071,699	541,381	3,110,322	412,455	983,889	2,122	0	0
- Postmerger		SG	1,472,376	20,183	422,432	110,391	634,214	84,102	200,621	433	0	0
Storage Facility		SE	1,743,025	22,828	493,449	120,334	747,038	105,251	253,549	576	0	0
Transition Costs		SNNP	3,531,000	48,402	1,013,062	264,735	1,520,950	201,691	481,122	1,038	0	0
Total Acct 228.42			13,967,250	190,393	4,000,643	1,036,841	6,012,524	803,499	1,919,181	4,170	0	0
Transition Costs		SNNP	112,680	1,545	32,328	8,448	48,536	6,436	15,353	33	0	0
Storage Facility		SE	941,950	12,336	266,665	65,030	403,708	56,879	137,021	311	0	0
December 1993 Adj.			1,054,630	13,881	298,994	73,478	452,244	63,315	152,374	345	0	0
Adjusted Acct 228.42			15,021,880	204,274	4,299,636	1,110,319	6,464,767	866,814	2,071,555	4,514	0	0
<b>TROJD</b>			100.0000%	1.3598%	28.6225%	7.3913%	43.0357%	5.7703%	13.7903%	0.0300%	0.0000%	0.0000%
Trojan Decommissioning Allocator												

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		<b>2020 PROTOCOL FACTOR</b>										<b>Page Ref.</b>
		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC-UPL</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
<b>SCHMA</b>		<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>		
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	36,782,808	1,420,944	19,351,461	4,839,532	29,187,978	3,502,078	7,810,515	11,386	4,209,749	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	5,083,195	(22,471)	(470,322)	(122,905)	(404,477)	(93,637)	(223,365)	(482)	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	32,419,476	25,859	4,457,403	141,437	3,678,200	2,846,502	14,686,886	555	132,571	0	
Total Amortization Expense :		74,285,479	1,424,332	23,338,543	4,858,064	32,461,702	6,254,944	22,274,037	11,459	4,342,320	0	
<b>Schedule M Amortization Factor</b>		100.0000%	1.4998%	24.5758%	5.1156%	34.1827%	6.5866%	23.4549%	0.0121%	4.5725%	0.0000%	
<b>SCHMD</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>	
Depreciation Expense :												
Steam	Acct 403.1	320,862,318	4,919,099	102,958,620	26,905,347	154,575,740	20,498,066	48,896,978	105,483	(6,748,935)	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	26,686,318	485,996	10,172,081	2,658,188	15,271,736	2,025,163	4,830,912	10,421	0	0	
Other	Acct 403.4	243,847,879	3,033,251	63,487,112	16,590,575	95,315,645	12,639,670	30,151,219	65,044	0	0	
Transmission	Acct 403.5	131,621,623	2,083,205	43,602,281	11,394,233	65,461,782	8,680,793	20,707,540	44,671	0	0	
Distribution	Acct 403.6	203,649,329	11,801,003	61,214,711	16,552,377	103,778,330	11,778,573	24,322,577	0	0	0	
General	Acct 403.7&8	47,064,413	1,232,557	15,991,007	3,915,340	22,392,404	3,305,651	7,873,812	8,502	0	0	
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :		973,731,880	23,555,111	297,425,811	78,016,059	456,795,638	58,927,916	136,783,038	234,122	(6,748,935)	0	
<b>Schedule M Depreciation Factor</b>		100.0000%	2.2541%	28.4621%	7.4657%	43.7130%	5.6391%	13.0894%	0.0224%	-0.6458%	0.0000%	
<b>Tax Depreciation by Function</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>	
Current Total M Difference		964,065,929	34,987,158	378,900,824	97,884,446	587,625,063	65,344,479	207,861,405	278,800	14,148,397	0	
<b>Tax Depr factor</b>		100.0000%	2.5225%	27.3174%	7.0571%	42.3657%	4.7111%	14.9861%	0.0201%	1.0200%	0.0000%	

**Wyoming General Rate Case  
December 2024  
COINCIDENTAL PEAKS**

			FORECAST LOADS (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,574	511	1,249	3	9,117
Feb-24	19	19	122	2,665	734	3,454	446	1,241	3	8,664
Mar-24	22	8	136	2,699	665	2,969	470	1,194	2	8,136
Apr-24	9	7	123	2,532	550	3,121	440	1,146	2	7,916
May-24	24	16	117	2,244	640	3,541	601	1,090	2	8,234
Jun-24	21	16	134	2,514	704	4,004	417	1,207	3	8,982
Jul-24	15	16	144	2,804	799	4,342	385	1,267	3	9,745
Aug-24	12	16	135	2,789	797	4,120	401	1,230	3	9,476
Sep-24	3	16	118	2,349	654	3,942	561	1,195	2	8,823
Oct-24	22	18	103	2,406	610	3,422	444	1,205	2	8,193
Nov-24	12	18	114	2,616	659	3,644	443	1,238	2	8,718
Dec-24	17	18	135	2,931	764	3,726	515	1,246	3	9,319
			1,515	31,391	8,383	43,859	5,634	14,508	31	105,322

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	-	-	-	(138)	-	-	-	(138)
Feb-24	19	19	-	-	-	(136)	-	-	-	(136)
Mar-24	22	8	-	-	-	(139)	-	-	-	(139)
Apr-24	9	7	-	-	-	(27)	-	-	-	(27)
May-24	24	16	-	-	-	(321)	-	-	-	(321)
Jun-24	21	16	-	-	-	(518)	(181)	-	-	(699)
Jul-24	15	16	-	-	-	(531)	(181)	-	-	(713)
Aug-24	12	16	-	-	-	(497)	(107)	-	-	(604)
Sep-24	3	16	-	-	-	(420)	-	-	-	(420)
Oct-24	22	18	-	-	-	(136)	-	-	-	(136)
Nov-24	12	18	-	-	-	(141)	-	-	-	(141)
Dec-24	17	18	-	-	-	(136)	-	-	-	(136)
			-	-	-	(3,140)	(469)	-	-	(3,610)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,712	511	1,249	3	9,255
Feb-24	19	19	122	2,665	734	3,590	446	1,241	3	8,800
Mar-24	22	8	136	2,699	665	3,108	470	1,194	2	8,274
Apr-24	9	7	123	2,532	550	3,149	440	1,146	2	7,943
May-24	24	16	117	2,244	640	3,861	601	1,090	2	8,554
Jun-24	21	16	134	2,514	704	4,521	598	1,207	3	9,681
Jul-24	15	16	144	2,804	799	4,874	566	1,267	3	10,458
Aug-24	12	16	135	2,789	797	4,617	508	1,230	3	10,080
Sep-24	3	16	118	2,349	654	4,362	561	1,195	2	9,243
Oct-24	22	18	103	2,406	610	3,559	444	1,205	2	8,330
Nov-24	12	18	114	2,616	659	3,785	443	1,238	2	8,859
Dec-24	17	18	135	2,931	764	3,862	515	1,246	3	9,455
			1,515	31,391	8,383	47,000	6,104	14,508	31	108,931

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	-	-	-	-	-	-	-	-
Feb-24	19	19	-	-	-	-	-	-	-	-
Mar-24	22	8	-	-	-	-	-	-	-	-
Apr-24	9	7	-	-	-	-	-	-	-	-
May-24	24	16	-	-	-	-	-	-	-	-
Jun-24	21	16	-	-	-	-	-	-	-	-
Jul-24	15	16	-	-	-	-	-	-	-	-
Aug-24	12	16	-	-	-	-	-	-	-	-
Sep-24	3	16	-	-	-	-	-	-	-	-
Oct-24	22	18	-	-	-	-	-	-	-	-
Nov-24	12	18	-	-	-	-	-	-	-	-
Dec-24	17	18	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-24	9	18	134	2,842	804	3,712.1	511	1,249	3	9,255
Feb-24	19	19	122	2,665	734	3,590.2	446	1,241	3	8,800
Mar-24	22	8	136	2,699	665	3,107.8	470	1,194	2	8,274
Apr-24	9	7	123	2,532	550	3,148.8	440	1,146	2	7,943
May-24	24	16	117	2,244	640	3,861.4	601	1,090	2	8,554
Jun-24	21	16	134	2,514	704	4,521.3	598	1,207	3	9,681
Jul-24	15	16	144	2,804	799	4,873.6	566	1,267	3	10,458
Aug-24	12	16	135	2,789	797	4,616.7	508	1,230	3	10,080
Sep-24	3	16	118	2,349	654	4,362.0	561	1,195	2	9,243
Oct-24	22	18	103	2,406	610	3,558.6	444	1,205	2	8,330
Nov-24	12	18	114	2,616	659	3,784.8	443	1,238	2	8,859
Dec-24	17	18	135	2,931	764	3,862.1	515	1,246	3	9,455
			1,515	31,391	8,383	47,000	6,104	14,508	31	108,931



Wyoming General Rate Case  
 December 2024  
 ENERGY

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		FORECAST LOADS (MWh)							
		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272
2024	Jun	75,780	1,460,860	349,190	2,451,349	424,020	766,610	1,978	5,529,786
2024	Jul	83,320	1,621,310	405,250	2,888,906	496,730	850,430	2,275	6,348,222
2024	Aug	78,590	1,599,990	396,910	2,743,250	397,640	813,600	2,071	6,032,052
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888
		868,360	18,770,440	4,577,440	28,395,657	4,003,670	9,644,820	21,923	66,282,309

- (less)

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

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2024	Jan	-	-	-	-	-	-	-	-
2024	Feb	-	-	-	-	-	-	-	-
2024	Mar	-	-	-	-	-	-	-	-
2024	Apr	-	-	-	-	-	-	-	-
2024	May	-	-	-	-	-	-	-	-
2024	Jun	-	-	-	(8,397)	-	-	-	(8,397)
2024	Jul	-	-	-	(6,904)	-	-	-	(6,904)
2024	Aug	-	-	-	(5,855)	-	-	-	(5,855)
2024	Sep	-	-	-	-	-	-	-	-
2024	Oct	-	-	-	-	-	-	-	-
2024	Nov	-	-	-	-	-	-	-	-
2024	Dec	-	-	-	-	-	-	-	-
		-	-	-	(21,155)	-	-	-	(21,155)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272
2024	Jun	75,780	1,460,860	349,190	2,459,745	424,020	766,610	1,978	5,538,183
2024	Jul	83,320	1,621,310	405,250	2,895,810	496,730	850,430	2,275	6,355,126
2024	Aug	78,590	1,599,990	396,910	2,749,105	397,640	813,600	2,071	6,037,907
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888
		868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465

+ plus

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

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2024	Jan	-	-	-	-	-	-	-	-
2024	Feb	-	-	-	-	-	-	-	-
2024	Mar	-	-	-	-	-	-	-	-
2024	Apr	-	-	-	-	-	-	-	-
2024	May	-	-	-	-	-	-	-	-
2024	Jun	-	-	-	-	-	-	-	-
2024	Jul	-	-	-	-	-	-	-	-
2024	Aug	-	-	-	-	-	-	-	-
2024	Sep	-	-	-	-	-	-	-	-
2024	Oct	-	-	-	-	-	-	-	-
2024	Nov	-	-	-	-	-	-	-	-
2024	Dec	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	Total
Year	Month	CA	OR	WA	UT	ID	WY		
2024	Jan	78,860	1,727,050	444,390	2,388,503	316,420	852,840	2,029	5,810,091
2024	Feb	69,780	1,571,050	388,930	2,175,990	281,890	800,440	1,762	5,289,842
2024	Mar	69,030	1,581,080	368,570	2,191,385	287,180	822,460	1,745	5,321,450
2024	Apr	66,450	1,464,260	330,400	2,100,501	282,840	773,600	1,491	5,019,542
2024	May	72,300	1,455,170	337,550	2,233,766	339,840	774,100	1,546	5,214,272
2024	Jun	75,780	1,460,860	349,190	2,459,745	424,020	766,610	1,978	5,538,183
2024	Jul	83,320	1,621,310	405,250	2,895,810	496,730	850,430	2,275	6,355,126
2024	Aug	78,590	1,599,990	396,910	2,749,105	397,640	813,600	2,071	6,037,907
2024	Sep	66,670	1,456,280	352,810	2,363,798	315,860	765,190	1,692	5,322,300
2024	Oct	62,400	1,480,620	364,060	2,227,173	284,620	793,850	1,569	5,214,292
2024	Nov	66,900	1,581,140	389,310	2,223,449	266,400	789,770	1,603	5,318,572
2024	Dec	78,280	1,771,630	450,070	2,407,586	310,230	841,930	2,162	5,861,888
		868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465

**Wyoming General Rate Case  
December 2024**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	<b>66,303,465 Ref Page 9.14</b>
System Energy Factor	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Divisional Energy - Pacific	2.6704%	57.7238%	14.0768%	0.0000%	0.0000%	25.5290%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.1088%	11.8502%	3.9761%	0.0649%	100.00%
System Generation Factor	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Divisional Generation - Pacific	2.7799%	58.1842%	15.2048%	0.0000%	0.0000%	23.8311%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	84.9754%	11.2685%	3.6982%	0.0580%	100.00%
System Capacity (mwh)								
Accord	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	<b>108,931 Ref Page 9.13</b>
Modified Accord	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	<b>108,931 Ref Page 9.13</b>
Rolled-In	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	<b>108,931 Ref Page 9.13</b>
Rolled-In with Hydro Adj.	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	<b>108,931 Ref Page 9.13</b>
Rolled-In with Off-Sys Adj.	1,515.4	31,391.2	8,382.7	46,999.5	6,103.6	14,508.3	30.7	<b>108,931 Ref Page 9.13</b>
System Capacity Factor								
Accord	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Modified Accord	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In with Hydro Adj.	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
Rolled-In with Off-Sys Adj.	1.3911%	28.8174%	7.6954%	43.1460%	5.6032%	13.3187%	0.0282%	100.00%
System Energy (mwh)								
Accord	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Modified Accord	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In with Hydro Adj.	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
Rolled-In with Off-Sys Adj.	868,360	18,770,440	4,577,440	28,416,812	4,003,670	9,644,820	21,923	66,303,465
System Energy Factor								
Accord	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Modified Accord	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In with Hydro Adj.	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
Rolled-In with Off-Sys Adj.	1.3097%	28.3099%	6.9038%	42.8587%	6.0384%	14.5465%	0.0331%	100.00%
System Generation Factor								
Accord	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Modified Accord	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In with Hydro Adj.	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%
Rolled-In with Off-Sys Adj.	1.3708%	28.6905%	7.4975%	43.0742%	5.7120%	13.6257%	0.0294%	100.00%

**Wyoming General Rate Case  
 December 2024  
 2020 Protocol Adjustment**

	<b>Total</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>
<b>2020 Protocol Baseline ECD</b>	(10,164,458)	-	(11,000,000)	-	-	835,542	-	-
<b>2020 Protocol Wyoming QF Adjustment</b>	(7,175,000)	-	-	-	-	-	(7,175,000)	-
<b>2020 Protocol Adjustment</b>	<b>(17,339,458)</b>	-	<b>(11,000,000)</b>	-	-	<b>835,542</b>	<b>(7,175,000)</b>	-

# B1. REVENUE



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	49,441	49,441	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	87,921	-	-	-	-	-	87,921	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	647,937	-	647,937	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	853,460	-	-	-	-	853,460	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	160,949	-	-	160,949	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	97,133	-	-	-	97,133	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	12,420	-	-	-	12,420	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	4,869	-	-	4,869	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(660)	(660)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	258	-	-	-	-	-	258	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(1,338)	-	(1,338)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	(980)	-	-	-	-	(980)	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(2,338)	-	-	(2,338)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(2)	-	-	-	(2)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	12,823	-	-	-	-	12,823	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	39	-	-	39	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(130)	-	-	-	(130)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(227)	(227)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	1,319	-	-	-	-	-	1,319	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	427	-	427	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	(6,300)	-	-	-	-	(6,300)	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	5,698	-	-	5,698	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	2,242	-	-	-	2,242	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	(768)	-	-	-	(768)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	1,241	1,241	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	2,812	-	2,812	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	855	-	-	855	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	248	-	-	-	248	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	3,504	-	-	-	-	-	-	-	3,504
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(116)	-	-	-	-	-	(116)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(1,501)	-	(1,501)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	(3,064)	-	-	-	-	(3,064)	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(726)	-	-	(726)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	20	20	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	87	-	-	-	-	-	87	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	209	-	209	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	375	-	-	-	-	375	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	66	-	-	66	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	136	-	-	-	136	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	3,137	-	-	-	-	-	-	-	3,137
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	241	-	-	-	-	-	-	-	241
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	40,811	-	-	-	-	-	-	-	40,811
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	32	-	-	-	-	-	-	-	32
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	4,310	-	-	-	-	-	-	-	4,310
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	258	-	-	-	-	-	-	-	258
<b>4401000 Total</b>					<b>1,977,126</b>	<b>49,815</b>	<b>648,546</b>	<b>169,412</b>	<b>111,278</b>	<b>856,314</b>	<b>89,469</b>	-	<b>52,291</b>
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	31,945	31,945	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	46,262	-	-	-	-	-	46,262	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	469,979	-	469,979	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	767,438	-	-	-	-	767,438	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	129,877	-	-	129,877	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	106,173	-	-	-	106,173	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	10,656	-	-	-	10,656	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	(1,085)	-	-	(1,085)	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	(387)	(387)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	160	-	-	-	-	-	160	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	(995)	-	(995)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	300	-	-	-	-	300	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	(308)	-	-	(308)	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(5)	-	-	-	(5)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	15,189	-	-	-	-	15,189	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	37	-	-	37	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(169)	-	-	-	(169)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	947	947	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(70)	-	-	-	-	-	(70)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	(8,485)	-	(8,485)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	(6,600)	-	-	-	-	(6,600)	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	2,041	-	-	2,041	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(1,566)	-	-	-	(1,566)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	(175)	-	-	-	(175)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	759	759	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	2,627	-	2,627	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	789	-	-	789	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	322	-	-	-	322	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	2,500	-	-	-	-	-	-	-	2,500
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(11)	-	-	-	-	-	(11)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	(169)	-	(169)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	(242)	-	-	-	-	(242)	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	(60)	-	-	(60)	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	3,105	-	-	-	-	-	-	-	3,105
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	175	-	-	-	-	-	-	-	175
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	34,420	-	-	-	-	-	-	-	34,420
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	2,328	-	-	-	-	-	-	-	2,328
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	103	-	-	-	-	-	-	-	103
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,673	-	-	-	-	-	-	-	1,673
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	257	-	-	-	-	-	-	-	257
<b>4421000 Total</b>					<b>1,609,734</b>	<b>33,264</b>	<b>462,957</b>	<b>131,291</b>	<b>115,235</b>	<b>776,085</b>	<b>46,340</b>	<b>-</b>	<b>44,561</b>
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	6,699	6,699	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	14,667	-	-	-	-	-	14,667	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	106,824	-	106,824	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	329,533	-	-	-	-	329,533	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	56,424	-	-	56,424	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	308,311	-	-	-	308,311	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	57,650	-	-	-	57,650	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	87,516	-	-	-	-	-	87,516	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	144,976	-	-	-	-	144,976	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	18	-	-	18	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	(83)	(83)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	267	-	-	-	-	-	267	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	267	-	267	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	(1,030)	-	-	-	-	(1,030)	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	610	-	-	610	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(62)	-	-	-	(62)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	13,250	-	-	-	-	13,250	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	20	-	-	20	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(767)	-	-	-	(767)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	(201)	(201)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	2,008	-	-	-	-	-	2,008	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	(1,007)	-	(1,007)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	(4,400)	-	-	-	-	(4,400)	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	1,243	-	-	1,243	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(2,492)	-	-	-	(2,492)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	(2,308)	-	-	-	(2,308)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	187	187	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	1,032	-	1,032	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	325	-	-	325	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	1,462	-	-	-	1,462	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	569	-	-	-	-	-	-	-	569



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	(1)	-	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	(3)	-	(3)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	(10)	-	-	-	-	(10)	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(1)	-	-	(1)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	1,560	-	-	-	-	-	-	-	1,560
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	48	-	-	-	-	-	-	-	48
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	14,779	-	-	-	-	-	-	-	14,779
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	525	-	-	-	-	-	-	-	525
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	2,464	-	-	-	-	-	-	-	2,464
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	596	-	-	-	-	-	-	-	596
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	78	-	-	-	-	-	-	-	78
<b>4422000 Total</b>					<b>1,141,542</b>	<b>6,601</b>	<b>107,114</b>	<b>58,638</b>	<b>361,794</b>	<b>482,319</b>	<b>104,457</b>	-	<b>20,620</b>
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	13,766	13,766	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	56,934	-	-	-	-	-	56,934	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	20,531	-	20,531	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	19,335	-	-	-	-	19,335	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	14,537	-	-	14,537	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	2,098	-	-	-	2,098	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	622	-	-	-	622	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	(1)	-	-	-	-	-	(1)	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(9)	-	(9)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	(3)	-	-	-	-	(3)	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(14)	-	-	(14)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	110	-	-	-	-	-	-	-	110
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	339	339	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	199	-	199	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	62	-	-	62	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	8	-	-	-	8	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	27	-	-	27	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(168)	(168)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	202	-	-	-	-	-	202	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(38)	-	(38)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	(35)	-	-	-	-	(35)	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	545	-	-	545	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	0	-	-	-	0	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	448	-	-	-	-	448	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	4	-	-	4	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	(4)	-	-	-	(4)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(136)	(136)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	(4,238)	-	-	-	-	-	(4,238)	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(830)	-	(830)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	(89)	-	-	-	-	(89)	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(1,729)	-	-	(1,729)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	39	-	-	-	39	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	(18)	-	-	-	(18)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	44	44	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(85)	-	(85)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	275	-	-	275	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	118	-	-	-	-	-	-	-	118
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	7	-	-	-	-	-	-	-	7
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3,232	-	-	-	-	-	-	-	3,232
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3	-	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	33	-	-	-	-	-	-	-	33
<b>4423000 Total</b>					<b>126,120</b>	<b>13,846</b>	<b>19,767</b>	<b>13,707</b>	<b>2,745</b>	<b>19,656</b>	<b>52,896</b>	-	<b>3,502</b>
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	374	374	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	507	-	-	-	-	-	507	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	4,706	-	4,706	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	6,004	-	-	-	-	6,004	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	538	-	-	538	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	1,618	-	-	-	1,618	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	266	-	-	-	266	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	(4)	(4)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	2	-	-	-	-	-	2	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	13	-	13	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	(8)	-	-	-	-	-	(8)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	2	-	-	2	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	(0)	-	-	-	(0)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	100	-	-	-	-	100	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(2)	-	-	-	(2)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	5	5	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	82	-	82	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	(39)	-	-	-	-	(39)	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	(41)	-	-	(41)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(33)	-	-	-	(33)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	(12)	-	-	-	(12)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	6	6	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	12	-	12	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	4	-	-	4	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	3	-	-	-	3	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	25	-	-	-	-	-	-	-	25
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(0)	-	-	-	-	-	(0)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	(2)	-	(2)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	(1)	-	-	-	-	(1)	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	4	-	-	-	-	-	-	-	4
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	0	-	-	-	-	-	-	-	0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	244	-	-	-	-	-	-	-	244
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	1	-	-	-	-	-	-	-	1
<b>4441000 Total</b>					<b>14,371</b>	<b>380</b>	<b>4,811</b>	<b>503</b>	<b>1,840</b>	<b>6,057</b>	<b>506</b>	-	<b>275</b>
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	FERC	13,488	-	-	-	-	-	-	-	13,488
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	UT	(60)	-	-	-	-	-	(60)	-	-
<b>4471000 Total</b>					<b>13,428</b>	-	-	-	-	-	<b>(60)</b>	-	<b>13,488</b>
4471300	POST MERGER FIRM	RSLE	Sales for Resale	SG	9,650	132	2,769	724	1,315	4,157	551	3	-
<b>4471300 Total</b>					<b>9,650</b>	<b>132</b>	<b>2,769</b>	<b>724</b>	<b>1,315</b>	<b>4,157</b>	<b>551</b>	<b>3</b>	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	255,602	3,504	73,333	19,164	34,827	110,098	14,600	75	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	(2,645)	(36)	(759)	(198)	(360)	(1,140)	(151)	(1)	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	(75,056)	(1,029)	(21,534)	(5,627)	(10,227)	(32,330)	(4,287)	(22)	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	(4,004)	(55)	(1,149)	(300)	(546)	(1,725)	(229)	(1)	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	4	0	1	0	1	2	0	0	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	120	2	35	9	16	52	7	0	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	86	1	25	6	12	37	5	0	-
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	11,891	163	3,411	891	1,620	5,122	679	3	-
<b>4471400 Total</b>					<b>185,991</b>	<b>2,549</b>	<b>53,362</b>	<b>13,945</b>	<b>25,343</b>	<b>80,114</b>	<b>10,624</b>	<b>55</b>	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	15,442	212	4,430	1,158	2,104	6,652	882	5	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	29,864	409	8,568	2,239	4,069	12,864	1,706	9	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(29,864)	(409)	(8,568)	(2,239)	(4,069)	(12,864)	(1,706)	(9)	-
<b>4472000 Total</b>					<b>15,423</b>	<b>211</b>	<b>4,425</b>	<b>1,156</b>	<b>2,101</b>	<b>6,643</b>	<b>881</b>	<b>5</b>	-
4475000	OFF-SYS - NON FIRM	RSLE	Sales for Resale	SE	166	2	47	11	24	71	10	0	-
<b>4475000 Total</b>					<b>166</b>	<b>2</b>	<b>47</b>	<b>11</b>	<b>24</b>	<b>71</b>	<b>10</b>	<b>0</b>	-
4476100	BOOKOUTS NETTED-GAIN	RSLE	Sales for Resale	SG	2,700	37	775	202	368	1,163	154	1	-
4476100	BOOKOUTS NETTED-GAIN	RSLE	Sales for Resale	SG	107	1	31	8	15	46	6	0	-
<b>4476100 Total</b>					<b>2,807</b>	<b>38</b>	<b>805</b>	<b>210</b>	<b>383</b>	<b>1,209</b>	<b>160</b>	<b>1</b>	-
4476200	TRADING NETTED-GAINS	RSLE	Sales for Resale	SG	41	1	12	3	6	18	2	0	-
<b>4476200 Total</b>					<b>41</b>	<b>1</b>	<b>12</b>	<b>3</b>	<b>6</b>	<b>18</b>	<b>2</b>	<b>0</b>	-
4479000	TRANS SRVC	RSLE	Sales for Resale	FERC	103	-	-	-	-	-	-	-	103





**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4479000 Total</b>					<b>103</b>	-	-	-	-	-	-	103	-
4491800	PRV RTE RFDS-RESLE	RETL	Retail Sales	SG	3,240	44	930	243	441	1,396	185	1	-
<b>4491800 Total</b>					<b>3,240</b>	<b>44</b>	<b>930</b>	<b>243</b>	<b>441</b>	<b>1,396</b>	<b>185</b>	<b>1</b>	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	CA	186	186	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	IDU	264	-	-	-	-	-	264	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	OR	10	-	10	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	UT	3,745	-	-	-	-	3,745	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WA	(1)	-	-	(1)	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYP	625	-	-	-	625	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYU	61	-	-	-	-	61	-	-	-
<b>4501000 Total</b>					<b>4,890</b>	<b>186</b>	<b>10</b>	<b>(1)</b>	<b>685</b>	<b>3,745</b>	<b>264</b>	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	CA	47	47	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	IDU	26	-	-	-	-	-	26	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	OR	4	-	4	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	UT	871	-	-	-	-	871	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WA	(0)	-	-	(0)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYP	143	-	-	-	143	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYU	27	-	-	-	-	27	-	-	-
<b>4502000 Total</b>					<b>1,117</b>	<b>47</b>	<b>4</b>	<b>(0)</b>	<b>170</b>	<b>871</b>	<b>26</b>	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	CA	15	15	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	IDU	52	-	-	-	-	-	52	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	OR	10	-	10	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	UT	303	-	-	-	-	303	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WA	(0)	-	-	(0)	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYP	89	-	-	-	89	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYU	13	-	-	-	13	-	-	-	-
<b>4503000 Total</b>					<b>483</b>	<b>15</b>	<b>10</b>	<b>(0)</b>	<b>102</b>	<b>303</b>	<b>52</b>	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	IDU	13	-	-	-	-	-	13	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	OR	0	-	0	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	UT	150	-	-	-	-	150	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYP	15	-	-	-	15	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYU	2	-	-	-	2	-	-	-	-
<b>4504000 Total</b>					<b>180</b>	<b>0</b>	<b>0</b>	-	<b>17</b>	<b>150</b>	<b>13</b>	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	399	399	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	95	-	-	-	-	-	95	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	1,040	-	1,040	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	3,808	-	-	-	-	3,808	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	44	-	-	44	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	75	-	-	-	75	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	10	10	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	34	-	-	-	-	-	34	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	186	-	186	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	392	-	-	-	-	392	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	41	-	-	41	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	40	-	-	-	40	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	5	-	-	-	5	-	-	-	-
<b>4511000 Total</b>					<b>6,174</b>	<b>409</b>	<b>1,226</b>	<b>86</b>	<b>124</b>	<b>4,200</b>	<b>129</b>	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	IDU	0	-	-	-	-	-	0	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	OR	5	-	5	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	SO	0	0	0	0	0	0	0	0	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WA	0	-	-	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
<b>4512000 Total</b>					<b>6</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	-
4513000	OTHER	OREV	Other Revenue	CA	15	15	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	9	-	-	-	-	-	9	-	-



**Electric Operations Revenue (Actuals)**  
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000	OTHER	OREV	Other Revenue	OR	132	-	132	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	UT	686	-	-	-	-	686	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	27	-	-	27	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYP	180	-	-	-	180	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYU	10	-	-	-	10	-	-	-	-
4513000	OTHER	OREV	Other Revenue	CA	8	8	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	39	-	-	-	-	-	39	-	-
4513000	OTHER	OREV	Other Revenue	OR	15	-	15	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	UT	638	-	-	-	-	638	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	56	-	-	56	-	-	-	-	-
<b>4513000 Total</b>					<b>1,814</b>	<b>23</b>	<b>147</b>	<b>83</b>	<b>190</b>	<b>1,324</b>	<b>48</b>	<b>-</b>	<b>-</b>
4530000	SLS WATER & W PWR	OREV	Other Revenue	SG	9	0	3	1	1	4	1	0	-
<b>4530000 Total</b>					<b>9</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>-</b>
4541000	RENTS - COMMON	OREV	Other Revenue	CA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	854	-	854	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	926	13	266	69	126	399	53	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	2,975	69	859	218	377	1,286	166	1	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1,367	-	-	-	-	1,367	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	608	608	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	160	-	-	-	-	-	160	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	3,078	-	3,078	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	2,396	-	-	-	-	2,396	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	704	-	-	704	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	324	-	-	-	324	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	1	-	1	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	4	0	1	0	1	2	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	4	-	-	-	-	4	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	4	-	-	-	4	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	212	-	212	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	239	-	-	-	-	239	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	37	-	-	37	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	35	-	-	-	35	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	23	-	23	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	(29)	-	-	-	-	(29)	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	(1)	-	-	(1)	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	(4)	-	-	-	(4)	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	5	0	1	0	1	2	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	207	3	59	16	28	89	12	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	48	1	14	4	6	21	3	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	16	16	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	2	-	-	-	-	-	2	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	459	-	459	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	113	-	-	-	-	113	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	165	-	-	165	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	3	-	-	-	3	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	65	1	19	5	9	28	4	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	19	0	5	1	2	8	1	0	-
<b>4541000 Total</b>					<b>15,047</b>	<b>713</b>	<b>5,851</b>	<b>1,229</b>	<b>926</b>	<b>5,925</b>	<b>402</b>	<b>1</b>	<b>-</b>
4543000	MCI FOGWIRE REVENUES	OREV	Other Revenue	SG	3,357	46	963	252	457	1,446	192	1	-
<b>4543000 Total</b>					<b>3,357</b>	<b>46</b>	<b>963</b>	<b>252</b>	<b>457</b>	<b>1,446</b>	<b>192</b>	<b>1</b>	<b>-</b>



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4545000	VERT BRIDGE REVENUES	OREV	Other Revenue	SG	6	0	2	0	1	3	0	0	-
<b>4545000 Total</b>					<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>-</b>
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,803	38	804	210	382	1,208	160	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	4,430	61	1,271	332	604	1,908	253	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	396	5	114	30	54	171	23	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	3,228	44	926	242	440	1,391	184	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	1,907	26	547	143	260	821	109	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,958	41	849	222	403	1,274	169	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	4,542	62	1,303	341	619	1,956	259	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	9	0	3	1	1	4	1	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	18	0	5	1	2	8	1	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	36	0	10	3	5	16	2	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	733	10	210	55	100	316	42	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	6	0	2	0	1	3	0	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	466	6	134	35	63	201	27	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	226	3	65	17	31	97	13	0	-
<b>4561100 Total</b>					<b>21,755</b>	<b>298</b>	<b>6,242</b>	<b>1,631</b>	<b>2,964</b>	<b>9,371</b>	<b>1,243</b>	<b>6</b>	<b>-</b>
4561910	S/T FIRM WHEEL REV	OREV	Other Revenue	SG	7,511	103	2,155	563	1,023	3,235	429	2	-
<b>4561910 Total</b>					<b>7,511</b>	<b>103</b>	<b>2,155</b>	<b>563</b>	<b>1,023</b>	<b>3,235</b>	<b>429</b>	<b>2</b>	<b>-</b>
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	18,984	260	5,447	1,423	2,587	8,177	1,084	6	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	7,949	109	2,281	596	1,083	3,424	454	2	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	30,123	413	8,642	2,258	4,104	12,975	1,721	9	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	1	0	0	0	0	0	0	0	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	55,772	765	16,001	4,182	7,599	24,023	3,186	16	-
<b>4561920 Total</b>					<b>112,828</b>	<b>1,547</b>	<b>32,371</b>	<b>8,459</b>	<b>15,374</b>	<b>48,600</b>	<b>6,445</b>	<b>33</b>	<b>-</b>
4561930	NON-FIRM WHEEL REV	OREV	Other Revenue	SE	36,048	472	10,205	2,489	5,244	15,450	2,177	12	-
4561930	NON-FIRM WHEEL REV	OREV	Other Revenue	SE	426	6	121	29	62	183	26	0	-
<b>4561930 Total</b>					<b>36,474</b>	<b>478</b>	<b>10,326</b>	<b>2,518</b>	<b>5,306</b>	<b>15,632</b>	<b>2,202</b>	<b>12</b>	<b>-</b>
4561990	TRANSMN REV REFUND	OREV	Other Revenue	SG	(1,405)	(19)	(403)	(105)	(191)	(605)	(80)	(0)	-
<b>4561990 Total</b>					<b>(1,405)</b>	<b>(19)</b>	<b>(403)</b>	<b>(105)</b>	<b>(191)</b>	<b>(605)</b>	<b>(80)</b>	<b>(0)</b>	<b>-</b>
4562100	USE OF FACIL REV	OREV	Other Revenue	SG	11	0	3	1	2	5	1	0	-
<b>4562100 Total</b>					<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>
4562300	MISC OTHER REV	OREV	Other Revenue	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	IDU	31	-	-	-	-	-	31	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	1,855	25	532	139	253	799	106	1	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	11	0	3	1	1	5	1	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	15,586	214	4,472	1,169	2,124	6,713	890	5	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	403	6	116	30	55	174	23	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	259	4	74	19	35	112	15	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYP	161	-	-	-	161	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	(772)	(11)	(222)	(58)	(105)	(333)	(44)	(0)	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	6,115	84	1,754	458	833	2,634	349	2	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	8	0	2	1	1	4	0	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	781	11	224	59	106	336	45	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	763	10	219	57	104	328	44	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	OTHER	(0)	-	-	-	-	-	-	-	(0)
4562300	MISC OTHER REV	OREV	Other Revenue	OTHER	0	-	-	-	-	-	-	-	0
<b>4562300 Total</b>					<b>25,224</b>	<b>343</b>	<b>7,175</b>	<b>1,875</b>	<b>3,569</b>	<b>10,796</b>	<b>1,460</b>	<b>7</b>	<b>-</b>
4562310	EIM - MISCELLANEOUS	OREV	Other Revenue	SG	15	0	4	1	2	7	1	0	-
<b>4562310 Total</b>					<b>15</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>-</b>
4562400	M&S INVENTORY SALES	OREV	Other Revenue	SG	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	SO	3	0	1	0	0	1	0	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	UT	352	-	-	-	-	352	-	-	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
<b>4562400 Total</b>					<b>357</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>354</b>	<b>0</b>	<b>0</b>	<b>-</b>



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562500	M&S INV COST OF SALE	OREV	Other Revenue	UT	(539)	-	-	-	-	(539)	-	-	-
<b>4562500 Total</b>					<b>(539)</b>	-	-	-	-	<b>(539)</b>	-	-	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	(1,692)	(23)	(485)	(127)	(230)	(729)	(97)	(0)	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	191	3	55	14	26	82	11	0	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	6,940	95	1,991	520	946	2,989	396	2	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	1,321	-	-	-	-	-	-	-	1,321
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	17	0	5	1	2	7	1	0	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	381	-	-	-	-	-	-	-	381
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	6,629	-	-	-	-	-	-	-	6,629
<b>4562700 Total</b>					<b>13,788</b>	<b>75</b>	<b>1,566</b>	<b>409</b>	<b>744</b>	<b>2,350</b>	<b>312</b>	<b>2</b>	<b>8,331</b>
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	15,291	-	-	-	-	-	-	-	15,291
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	(15,291)	-	-	-	-	-	-	-	(15,291)
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	9,727	-	-	-	-	-	-	-	9,727
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	85	-	-	-	-	-	-	-	85
<b>4562800 Total</b>					<b>9,812</b>	-	-	-	-	-	-	-	<b>9,812</b>
4563500	Oth Elec Rev-Def Trn	OREV	Other Revenue	OR	4,075	-	4,075	-	-	-	-	-	-
<b>4563500 Total</b>					<b>4,075</b>	-	<b>4,075</b>	-	-	-	-	-	-
<b>Grand Total</b>					<b>5,362,734</b>	<b>111,149</b>	<b>1,377,279</b>	<b>406,847</b>	<b>653,971</b>	<b>2,341,156</b>	<b>319,222</b>	<b>13,719</b>	<b>139,391</b>

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



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	13,450	184	3,859	1,008	1,833	5,793	768	4	-
<b>5000000 Total</b>					<b>13,450</b>	<b>184</b>	<b>3,859</b>	<b>1,008</b>	<b>1,833</b>	<b>5,793</b>	<b>768</b>	<b>4</b>	<b>-</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	357	5	102	27	49	154	20	0	-
<b>5001000 Total</b>					<b>357</b>	<b>5</b>	<b>102</b>	<b>27</b>	<b>49</b>	<b>154</b>	<b>20</b>	<b>0</b>	<b>-</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,114	41	881	215	453	1,334	188	1	-
<b>5010000 Total</b>					<b>3,114</b>	<b>41</b>	<b>881</b>	<b>215</b>	<b>453</b>	<b>1,334</b>	<b>188</b>	<b>1</b>	<b>-</b>
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	590,841	7,738	167,267	40,790	85,947	253,227	35,677	195	-
<b>5011000 Total</b>					<b>590,841</b>	<b>7,738</b>	<b>167,267</b>	<b>40,790</b>	<b>85,947</b>	<b>253,227</b>	<b>35,677</b>	<b>195</b>	<b>-</b>
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	(304)	-	-	-	-	-	(304)	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	(615)	-	-	-	(615)	-	-	-	-
<b>5011200 Total</b>					<b>(919)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(615)</b>	<b>-</b>	<b>(304)</b>	<b>-</b>	<b>-</b>
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	2,845	37	805	196	414	1,219	172	1	-
<b>5011300 Total</b>					<b>2,845</b>	<b>37</b>	<b>805</b>	<b>196</b>	<b>414</b>	<b>1,219</b>	<b>172</b>	<b>1</b>	<b>-</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	502	7	142	35	73	215	30	0	-
<b>5011500 Total</b>					<b>502</b>	<b>7</b>	<b>142</b>	<b>35</b>	<b>73</b>	<b>215</b>	<b>30</b>	<b>0</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	7,683	101	2,175	530	1,118	3,293	464	3	-
<b>5012000 Total</b>					<b>7,683</b>	<b>101</b>	<b>2,175</b>	<b>530</b>	<b>1,118</b>	<b>3,293</b>	<b>464</b>	<b>3</b>	<b>-</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	806	11	228	56	117	346	49	0	-
<b>5013000 Total</b>					<b>806</b>	<b>11</b>	<b>228</b>	<b>56</b>	<b>117</b>	<b>346</b>	<b>49</b>	<b>0</b>	<b>-</b>
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	24,365	319	6,898	1,682	3,544	10,442	1,471	8	-
<b>5013500 Total</b>					<b>24,365</b>	<b>319</b>	<b>6,898</b>	<b>1,682</b>	<b>3,544</b>	<b>10,442</b>	<b>1,471</b>	<b>8</b>	<b>-</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	6	0	2	0	1	2	0	0	-
<b>5014000 Total</b>					<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	6,027	79	1,706	416	877	2,583	364	2	-
<b>5014500 Total</b>					<b>6,027</b>	<b>79</b>	<b>1,706</b>	<b>416</b>	<b>877</b>	<b>2,583</b>	<b>364</b>	<b>2</b>	<b>-</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	63	1	18	4	9	27	4	0	-
<b>5015000 Total</b>					<b>63</b>	<b>1</b>	<b>18</b>	<b>4</b>	<b>9</b>	<b>27</b>	<b>4</b>	<b>0</b>	<b>-</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	25	0	7	2	4	11	2	0	-
<b>5015100 Total</b>					<b>25</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>2</b>	<b>0</b>	<b>-</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	40,229	551	11,542	3,016	5,481	17,328	2,298	12	-
<b>5020000 Total</b>					<b>40,229</b>	<b>551</b>	<b>11,542</b>	<b>3,016</b>	<b>5,481</b>	<b>17,328</b>	<b>2,298</b>	<b>12</b>	<b>-</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	6,475	89	1,858	485	882	2,789	370	2	-
<b>5022000 Total</b>					<b>6,475</b>	<b>89</b>	<b>1,858</b>	<b>485</b>	<b>882</b>	<b>2,789</b>	<b>370</b>	<b>2</b>	<b>-</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	649	9	186	49	88	280	37	0	-
<b>5023000 Total</b>					<b>649</b>	<b>9</b>	<b>186</b>	<b>49</b>	<b>88</b>	<b>280</b>	<b>37</b>	<b>0</b>	<b>-</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	11,413	156	3,274	856	1,555	4,916	652	3	-
<b>5024000 Total</b>					<b>11,413</b>	<b>156</b>	<b>3,274</b>	<b>856</b>	<b>1,555</b>	<b>4,916</b>	<b>652</b>	<b>3</b>	<b>-</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	18,454	253	5,295	1,384	2,515	7,949	1,054	5	-
<b>5029000 Total</b>					<b>18,454</b>	<b>253</b>	<b>5,295</b>	<b>1,384</b>	<b>2,515</b>	<b>7,949</b>	<b>1,054</b>	<b>5</b>	<b>-</b>
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	5,286	69	1,496	365	769	2,266	319	2	-
<b>5030000 Total</b>					<b>5,286</b>	<b>69</b>	<b>1,496</b>	<b>365</b>	<b>769</b>	<b>2,266</b>	<b>319</b>	<b>2</b>	<b>-</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	756	10	217	57	103	326	43	0	-
<b>5050000 Total</b>					<b>756</b>	<b>10</b>	<b>217</b>	<b>57</b>	<b>103</b>	<b>326</b>	<b>43</b>	<b>0</b>	<b>-</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	11	0	3	1	1	5	1	0	-
<b>5051000 Total</b>					<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	49,676	681	14,252	3,724	6,769	21,397	2,837	15	-
<b>5060000 Total</b>					<b>49,676</b>	<b>681</b>	<b>14,252</b>	<b>3,724</b>	<b>6,769</b>	<b>21,397</b>	<b>2,837</b>	<b>15</b>	<b>-</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	2,122	29	609	159	289	914	121	1	-
<b>5061000 Total</b>					<b>2,122</b>	<b>29</b>	<b>609</b>	<b>159</b>	<b>289</b>	<b>914</b>	<b>121</b>	<b>1</b>	<b>-</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,553	21	446	116	212	669	89	0	-
<b>5061100 Total</b>					<b>1,553</b>	<b>21</b>	<b>446</b>	<b>116</b>	<b>212</b>	<b>669</b>	<b>89</b>	<b>0</b>	<b>-</b>
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	-



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 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
<b>5061200 Total</b>					<b>15</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>-</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	498	7	143	37	68	214	28	0	-
<b>5061300 Total</b>					<b>498</b>	<b>7</b>	<b>143</b>	<b>37</b>	<b>68</b>	<b>214</b>	<b>28</b>	<b>0</b>	<b>-</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,468	20	421	110	200	632	84	0	-
<b>5061400 Total</b>					<b>1,468</b>	<b>20</b>	<b>421</b>	<b>110</b>	<b>200</b>	<b>632</b>	<b>84</b>	<b>0</b>	<b>-</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	191	3	55	14	26	82	11	0	-
<b>5061500 Total</b>					<b>191</b>	<b>3</b>	<b>55</b>	<b>14</b>	<b>26</b>	<b>82</b>	<b>11</b>	<b>0</b>	<b>-</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	2	0	0	0	0	1	0	0	-
<b>5061600 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3,802	52	1,091	285	518	1,638	217	1	-
<b>5062000 Total</b>					<b>3,802</b>	<b>52</b>	<b>1,091</b>	<b>285</b>	<b>518</b>	<b>1,638</b>	<b>217</b>	<b>1</b>	<b>-</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(40,486)	(555)	(11,616)	(3,035)	(5,516)	(17,439)	(2,313)	(12)	-
<b>5063000 Total</b>					<b>(40,486)</b>	<b>(555)</b>	<b>(11,616)</b>	<b>(3,035)</b>	<b>(5,516)</b>	<b>(17,439)</b>	<b>(2,313)</b>	<b>(12)</b>	<b>-</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	36	0	10	3	5	15	2	0	-
<b>5064000 Total</b>					<b>36</b>	<b>0</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>-</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	506	7	145	38	69	218	29	0	-
<b>5065000 Total</b>					<b>506</b>	<b>7</b>	<b>145</b>	<b>38</b>	<b>69</b>	<b>218</b>	<b>29</b>	<b>0</b>	<b>-</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	663	9	190	50	90	286	38	0	-
<b>5066000 Total</b>					<b>663</b>	<b>9</b>	<b>190</b>	<b>50</b>	<b>90</b>	<b>286</b>	<b>38</b>	<b>0</b>	<b>-</b>
5067000	MISC STM EXP TRNGG	STEX	Steam O&M Expense	SG	4,130	57	1,185	310	563	1,779	236	1	-
<b>5067000 Total</b>					<b>4,130</b>	<b>57</b>	<b>1,185</b>	<b>310</b>	<b>563</b>	<b>1,779</b>	<b>236</b>	<b>1</b>	<b>-</b>
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	2,346	32	673	176	320	1,011	134	1	-
<b>5069000 Total</b>					<b>2,346</b>	<b>32</b>	<b>673</b>	<b>176</b>	<b>320</b>	<b>1,011</b>	<b>134</b>	<b>1</b>	<b>-</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,501	48	1,004	262	477	1,508	200	1	-
<b>5069900 Total</b>					<b>3,501</b>	<b>48</b>	<b>1,004</b>	<b>262</b>	<b>477</b>	<b>1,508</b>	<b>200</b>	<b>1</b>	<b>-</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	1,074	15	308	81	146	463	61	0	-
<b>5070000 Total</b>					<b>1,074</b>	<b>15</b>	<b>308</b>	<b>81</b>	<b>146</b>	<b>463</b>	<b>61</b>	<b>0</b>	<b>-</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	1,639	22	470	123	223	706	94	0	-
<b>5100000 Total</b>					<b>1,639</b>	<b>22</b>	<b>470</b>	<b>123</b>	<b>223</b>	<b>706</b>	<b>94</b>	<b>0</b>	<b>-</b>
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,210	44	921	241	437	1,383	183	1	-
<b>5101000 Total</b>					<b>3,210</b>	<b>44</b>	<b>921</b>	<b>241</b>	<b>437</b>	<b>1,383</b>	<b>183</b>	<b>1</b>	<b>-</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	1,468	20	421	110	200	632	84	0	-
<b>5110000 Total</b>					<b>1,468</b>	<b>20</b>	<b>421</b>	<b>110</b>	<b>200</b>	<b>632</b>	<b>84</b>	<b>0</b>	<b>-</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	4,878	67	1,400	366	665	2,101	279	1	-
<b>5111000 Total</b>					<b>4,878</b>	<b>67</b>	<b>1,400</b>	<b>366</b>	<b>665</b>	<b>2,101</b>	<b>279</b>	<b>1</b>	<b>-</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,083	15	311	81	148	466	62	0	-
<b>5111100 Total</b>					<b>1,083</b>	<b>15</b>	<b>311</b>	<b>81</b>	<b>148</b>	<b>466</b>	<b>62</b>	<b>0</b>	<b>-</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	1,028	14	295	77	140	443	59	0	-
<b>5111200 Total</b>					<b>1,028</b>	<b>14</b>	<b>295</b>	<b>77</b>	<b>140</b>	<b>443</b>	<b>59</b>	<b>0</b>	<b>-</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	8,599	118	2,467	645	1,172	3,704	491	3	-
<b>5112000 Total</b>					<b>8,599</b>	<b>118</b>	<b>2,467</b>	<b>645</b>	<b>1,172</b>	<b>3,704</b>	<b>491</b>	<b>3</b>	<b>-</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	22	0	6	2	3	10	1	0	-
<b>5114000 Total</b>					<b>22</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>-</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	113	2	32	8	15	49	6	0	-
<b>5116000 Total</b>					<b>113</b>	<b>2</b>	<b>32</b>	<b>8</b>	<b>15</b>	<b>49</b>	<b>6</b>	<b>0</b>	<b>-</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,422	19	408	107	194	613	81	0	-
<b>5117000 Total</b>					<b>1,422</b>	<b>19</b>	<b>408</b>	<b>107</b>	<b>194</b>	<b>613</b>	<b>81</b>	<b>0</b>	<b>-</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	568	8	163	43	77	245	32	0	-
<b>5118000 Total</b>					<b>568</b>	<b>8</b>	<b>163</b>	<b>43</b>	<b>77</b>	<b>245</b>	<b>32</b>	<b>0</b>	<b>-</b>
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,801	25	517	135	245	776	103	1	-
<b>5119000 Total</b>					<b>1,801</b>	<b>25</b>	<b>517</b>	<b>135</b>	<b>245</b>	<b>776</b>	<b>103</b>	<b>1</b>	<b>-</b>
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	676	9	194	51	92	291	39	0	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
<b>5119900 Total</b>					<b>676</b>	<b>9</b>	<b>194</b>	<b>51</b>	<b>92</b>	<b>291</b>	<b>39</b>	<b>0</b>	<b>-</b>
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	7,979	109	2,289	598	1,087	3,437	456	2	-
<b>5120000 Total</b>					<b>7,979</b>	<b>109</b>	<b>2,289</b>	<b>598</b>	<b>1,087</b>	<b>3,437</b>	<b>456</b>	<b>2</b>	<b>-</b>
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	11,627	159	3,336	872	1,584	5,008	664	3	-
<b>5121000 Total</b>					<b>11,627</b>	<b>159</b>	<b>3,336</b>	<b>872</b>	<b>1,584</b>	<b>5,008</b>	<b>664</b>	<b>3</b>	<b>-</b>
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	156	2	45	12	21	67	9	0	-
<b>5121100 Total</b>					<b>156</b>	<b>2</b>	<b>45</b>	<b>12</b>	<b>21</b>	<b>67</b>	<b>9</b>	<b>0</b>	<b>-</b>
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	3,881	53	1,114	291	529	1,672	222	1	-
<b>5121200 Total</b>					<b>3,881</b>	<b>53</b>	<b>1,114</b>	<b>291</b>	<b>529</b>	<b>1,672</b>	<b>222</b>	<b>1</b>	<b>-</b>
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	296	4	85	22	40	127	17	0	-
<b>5121400 Total</b>					<b>296</b>	<b>4</b>	<b>85</b>	<b>22</b>	<b>40</b>	<b>127</b>	<b>17</b>	<b>0</b>	<b>-</b>
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	424	6	122	32	58	183	24	0	-
<b>5121500 Total</b>					<b>424</b>	<b>6</b>	<b>122</b>	<b>32</b>	<b>58</b>	<b>183</b>	<b>24</b>	<b>0</b>	<b>-</b>
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,577	49	1,026	268	487	1,541	204	1	-
<b>5121600 Total</b>					<b>3,577</b>	<b>49</b>	<b>1,026</b>	<b>268</b>	<b>487</b>	<b>1,541</b>	<b>204</b>	<b>1</b>	<b>-</b>
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	591	8	170	44	81	255	34	0	-
<b>5121700 Total</b>					<b>591</b>	<b>8</b>	<b>170</b>	<b>44</b>	<b>81</b>	<b>255</b>	<b>34</b>	<b>0</b>	<b>-</b>
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,899	67	1,405	367	667	2,110	280	1	-
<b>5121800 Total</b>					<b>4,899</b>	<b>67</b>	<b>1,405</b>	<b>367</b>	<b>667</b>	<b>2,110</b>	<b>280</b>	<b>1</b>	<b>-</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	29	0	8	2	4	12	2	0	-
<b>5121900 Total</b>					<b>29</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>-</b>
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	738	10	212	55	101	318	42	0	-
<b>5122000 Total</b>					<b>738</b>	<b>10</b>	<b>212</b>	<b>55</b>	<b>101</b>	<b>318</b>	<b>42</b>	<b>0</b>	<b>-</b>
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,795	25	515	135	245	773	103	1	-
<b>5122100 Total</b>					<b>1,795</b>	<b>25</b>	<b>515</b>	<b>135</b>	<b>245</b>	<b>773</b>	<b>103</b>	<b>1</b>	<b>-</b>
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	5,579	76	1,601	418	760	2,403	319	2	-
<b>5122200 Total</b>					<b>5,579</b>	<b>76</b>	<b>1,601</b>	<b>418</b>	<b>760</b>	<b>2,403</b>	<b>319</b>	<b>2</b>	<b>-</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	2,035	28	584	153	277	876	116	1	-
<b>5122300 Total</b>					<b>2,035</b>	<b>28</b>	<b>584</b>	<b>153</b>	<b>277</b>	<b>876</b>	<b>116</b>	<b>1</b>	<b>-</b>
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	309	4	89	23	42	133	18	0	-
<b>5122400 Total</b>					<b>309</b>	<b>4</b>	<b>89</b>	<b>23</b>	<b>42</b>	<b>133</b>	<b>18</b>	<b>0</b>	<b>-</b>
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	160	2	46	12	22	69	9	0	-
<b>5122500 Total</b>					<b>160</b>	<b>2</b>	<b>46</b>	<b>12</b>	<b>22</b>	<b>69</b>	<b>9</b>	<b>0</b>	<b>-</b>
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	721	10	207	54	98	310	41	0	-
<b>5122600 Total</b>					<b>721</b>	<b>10</b>	<b>207</b>	<b>54</b>	<b>98</b>	<b>310</b>	<b>41</b>	<b>0</b>	<b>-</b>
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	2,175	30	624	163	296	937	124	1	-
<b>5122800 Total</b>					<b>2,175</b>	<b>30</b>	<b>624</b>	<b>163</b>	<b>296</b>	<b>937</b>	<b>124</b>	<b>1</b>	<b>-</b>
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	6,760	93	1,939	507	921	2,912	386	2	-
<b>5122900 Total</b>					<b>6,760</b>	<b>93</b>	<b>1,939</b>	<b>507</b>	<b>921</b>	<b>2,912</b>	<b>386</b>	<b>2</b>	<b>-</b>
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,453	34	704	184	334	1,057	140	1	-
<b>5123000 Total</b>					<b>2,453</b>	<b>34</b>	<b>704</b>	<b>184</b>	<b>334</b>	<b>1,057</b>	<b>140</b>	<b>1</b>	<b>-</b>
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	321	4	92	24	44	138	18	0	-
<b>5123100 Total</b>					<b>321</b>	<b>4</b>	<b>92</b>	<b>24</b>	<b>44</b>	<b>138</b>	<b>18</b>	<b>0</b>	<b>-</b>
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	522	7	150	39	71	225	30	0	-
<b>5123200 Total</b>					<b>522</b>	<b>7</b>	<b>150</b>	<b>39</b>	<b>71</b>	<b>225</b>	<b>30</b>	<b>0</b>	<b>-</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	69	1	20	5	9	30	4	0	-
<b>5123300 Total</b>					<b>69</b>	<b>1</b>	<b>20</b>	<b>5</b>	<b>9</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>-</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	3,150	43	904	236	429	1,357	180	1	-
<b>5123400 Total</b>					<b>3,150</b>	<b>43</b>	<b>904</b>	<b>236</b>	<b>429</b>	<b>1,357</b>	<b>180</b>	<b>1</b>	<b>-</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	827	11	237	62	113	356	47	0	-
<b>5124000 Total</b>					<b>827</b>	<b>11</b>	<b>237</b>	<b>62</b>	<b>113</b>	<b>356</b>	<b>47</b>	<b>0</b>	<b>-</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	3,024	41	868	227	412	1,303	173	1	-





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2021 - 06/2022  
 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
<b>5125000 Total</b>					<b>3,024</b>	<b>41</b>	<b>868</b>	<b>227</b>	<b>412</b>	<b>1,303</b>	<b>173</b>	<b>1</b>	<b>-</b>
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,603	22	460	120	218	691	92	0	-
<b>5126000 Total</b>					<b>1,603</b>	<b>22</b>	<b>460</b>	<b>120</b>	<b>218</b>	<b>691</b>	<b>92</b>	<b>0</b>	<b>-</b>
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	167	2	48	13	23	72	10	0	-
<b>5127000 Total</b>					<b>167</b>	<b>2</b>	<b>48</b>	<b>13</b>	<b>23</b>	<b>72</b>	<b>10</b>	<b>0</b>	<b>-</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	7,928	109	2,275	594	1,080	3,415	453	2	-
<b>5128000 Total</b>					<b>7,928</b>	<b>109</b>	<b>2,275</b>	<b>594</b>	<b>1,080</b>	<b>3,415</b>	<b>453</b>	<b>2</b>	<b>-</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	382	5	109	29	52	164	22	0	-
<b>5129000 Total</b>					<b>382</b>	<b>5</b>	<b>109</b>	<b>29</b>	<b>52</b>	<b>164</b>	<b>22</b>	<b>0</b>	<b>-</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	284	4	81	21	39	122	16	0	-
<b>5129900 Total</b>					<b>284</b>	<b>4</b>	<b>81</b>	<b>21</b>	<b>39</b>	<b>122</b>	<b>16</b>	<b>0</b>	<b>-</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	3,786	52	1,086	284	516	1,631	216	1	-
<b>5130000 Total</b>					<b>3,786</b>	<b>52</b>	<b>1,086</b>	<b>284</b>	<b>516</b>	<b>1,631</b>	<b>216</b>	<b>1</b>	<b>-</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	23,345	320	6,698	1,750	3,181	10,056	1,333	7	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	93	1	27	7	13	40	5	0	-
<b>5131000 Total</b>					<b>23,439</b>	<b>321</b>	<b>6,725</b>	<b>1,757</b>	<b>3,194</b>	<b>10,096</b>	<b>1,339</b>	<b>7</b>	<b>-</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	633	9	182	47	86	273	36	0	-
<b>5131100 Total</b>					<b>633</b>	<b>9</b>	<b>182</b>	<b>47</b>	<b>86</b>	<b>273</b>	<b>36</b>	<b>0</b>	<b>-</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	20	0	6	2	3	9	1	0	-
<b>5131300 Total</b>					<b>20</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>-</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	6,733	92	1,932	505	917	2,900	385	2	-
<b>5131400 Total</b>					<b>6,733</b>	<b>92</b>	<b>1,932</b>	<b>505</b>	<b>917</b>	<b>2,900</b>	<b>385</b>	<b>2</b>	<b>-</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,513	21	434	113	206	652	86	0	-
<b>5132000 Total</b>					<b>1,513</b>	<b>21</b>	<b>434</b>	<b>113</b>	<b>206</b>	<b>652</b>	<b>86</b>	<b>0</b>	<b>-</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	5	0	1	0	1	2	0	0	-
<b>5133000 Total</b>					<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	228	3	66	17	31	98	13	0	-
<b>5134000 Total</b>					<b>228</b>	<b>3</b>	<b>66</b>	<b>17</b>	<b>31</b>	<b>98</b>	<b>13</b>	<b>0</b>	<b>-</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	822	11	236	62	112	354	47	0	-
<b>5135000 Total</b>					<b>822</b>	<b>11</b>	<b>236</b>	<b>62</b>	<b>112</b>	<b>354</b>	<b>47</b>	<b>0</b>	<b>-</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,861	26	534	140	254	801	106	1	-
<b>5137000 Total</b>					<b>1,861</b>	<b>26</b>	<b>534</b>	<b>140</b>	<b>254</b>	<b>801</b>	<b>106</b>	<b>1</b>	<b>-</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,483	20	425	111	202	639	85	0	-
<b>5138000 Total</b>					<b>1,483</b>	<b>20</b>	<b>425</b>	<b>111</b>	<b>202</b>	<b>639</b>	<b>85</b>	<b>0</b>	<b>-</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	270	4	78	20	37	116	15	0	-
<b>5139000 Total</b>					<b>270</b>	<b>4</b>	<b>78</b>	<b>20</b>	<b>37</b>	<b>116</b>	<b>15</b>	<b>0</b>	<b>-</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	99	1	28	7	13	42	6	0	-
<b>5139900 Total</b>					<b>99</b>	<b>1</b>	<b>28</b>	<b>7</b>	<b>13</b>	<b>42</b>	<b>6</b>	<b>0</b>	<b>-</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	1,946	27	558	146	265	838	111	1	-
<b>5140000 Total</b>					<b>1,946</b>	<b>27</b>	<b>558</b>	<b>146</b>	<b>265</b>	<b>838</b>	<b>111</b>	<b>1</b>	<b>-</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	895	12	257	67	122	386	51	0	-
<b>5141000 Total</b>					<b>895</b>	<b>12</b>	<b>257</b>	<b>67</b>	<b>122</b>	<b>386</b>	<b>51</b>	<b>0</b>	<b>-</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	634	9	182	48	86	273	36	0	-
<b>5142000 Total</b>					<b>634</b>	<b>9</b>	<b>182</b>	<b>48</b>	<b>86</b>	<b>273</b>	<b>36</b>	<b>0</b>	<b>-</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	334	5	96	25	46	144	19	0	-
<b>5144000 Total</b>					<b>334</b>	<b>5</b>	<b>96</b>	<b>25</b>	<b>46</b>	<b>144</b>	<b>19</b>	<b>0</b>	<b>-</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	921	13	264	69	126	397	53	0	-
<b>5145000 Total</b>					<b>921</b>	<b>13</b>	<b>264</b>	<b>69</b>	<b>126</b>	<b>397</b>	<b>53</b>	<b>0</b>	<b>-</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	84	1	24	6	12	36	5	0	-
<b>5146000 Total</b>					<b>84</b>	<b>1</b>	<b>24</b>	<b>6</b>	<b>12</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>-</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,257	17	361	94	171	542	72	0	-
<b>5147000 Total</b>					<b>1,257</b>	<b>17</b>	<b>361</b>	<b>94</b>	<b>171</b>	<b>542</b>	<b>72</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2021 - 06/2022  
 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
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,731	24	497	130	236	746	99	1	-
<b>5148000 Total</b>					<b>1,731</b>	<b>24</b>	<b>497</b>	<b>130</b>	<b>236</b>	<b>746</b>	<b>99</b>	<b>1</b>	<b>-</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	399	5	114	30	54	172	23	0	-
<b>5149000 Total</b>					<b>399</b>	<b>5</b>	<b>114</b>	<b>30</b>	<b>54</b>	<b>172</b>	<b>23</b>	<b>0</b>	<b>-</b>
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	2,335	32	670	175	318	1,006	133	1	-
<b>5149500 Total</b>					<b>2,335</b>	<b>32</b>	<b>670</b>	<b>175</b>	<b>318</b>	<b>1,006</b>	<b>133</b>	<b>1</b>	<b>-</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,172	112	2,345	613	1,113	3,520	467	2	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	2,334	32	670	175	318	1,006	133	1	-
<b>5350000 Total</b>					<b>10,506</b>	<b>144</b>	<b>3,014</b>	<b>788</b>	<b>1,432</b>	<b>4,526</b>	<b>600</b>	<b>3</b>	<b>-</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	165	2	47	12	22	71	9	0	-
<b>5360000 Total</b>					<b>165</b>	<b>2</b>	<b>47</b>	<b>12</b>	<b>22</b>	<b>71</b>	<b>9</b>	<b>0</b>	<b>-</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,789	38	800	209	380	1,201	159	1	-
<b>5370000 Total</b>					<b>2,789</b>	<b>38</b>	<b>800</b>	<b>209</b>	<b>380</b>	<b>1,201</b>	<b>159</b>	<b>1</b>	<b>-</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	521	7	150	39	71	225	30	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	122	2	35	9	17	52	7	0	-
<b>5371000 Total</b>					<b>643</b>	<b>9</b>	<b>184</b>	<b>48</b>	<b>88</b>	<b>277</b>	<b>37</b>	<b>0</b>	<b>-</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	139	2	40	10	19	60	8	0	-
<b>5372000 Total</b>					<b>139</b>	<b>2</b>	<b>40</b>	<b>10</b>	<b>19</b>	<b>60</b>	<b>8</b>	<b>0</b>	<b>-</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	260	4	75	19	35	112	15	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	32	0	9	2	4	14	2	0	-
<b>5374000 Total</b>					<b>292</b>	<b>4</b>	<b>84</b>	<b>22</b>	<b>40</b>	<b>126</b>	<b>17</b>	<b>0</b>	<b>-</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	594	8	170	45	81	256	34	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	174	2	50	13	24	75	10	0	-
<b>5379000 Total</b>					<b>768</b>	<b>11</b>	<b>220</b>	<b>58</b>	<b>105</b>	<b>331</b>	<b>44</b>	<b>0</b>	<b>-</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,449	171	3,572	933	1,696	5,363	711	4	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,505	89	1,866	488	886	2,802	372	2	-
<b>5390000 Total</b>					<b>18,954</b>	<b>260</b>	<b>5,438</b>	<b>1,421</b>	<b>2,583</b>	<b>8,164</b>	<b>1,083</b>	<b>6</b>	<b>-</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	2,139	29	614	160	291	921	122	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	92	1	26	7	13	40	5	0	-
<b>5400000 Total</b>					<b>2,231</b>	<b>31</b>	<b>640</b>	<b>167</b>	<b>304</b>	<b>961</b>	<b>127</b>	<b>1</b>	<b>-</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5410000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	857	12	246	64	117	369	49	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	21	0	6	2	3	9	1	0	-
<b>5420000 Total</b>					<b>878</b>	<b>12</b>	<b>252</b>	<b>66</b>	<b>120</b>	<b>378</b>	<b>50</b>	<b>0</b>	<b>-</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	679	9	195	51	93	293	39	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	238	3	68	18	32	102	14	0	-
<b>5430000 Total</b>					<b>917</b>	<b>13</b>	<b>263</b>	<b>69</b>	<b>125</b>	<b>395</b>	<b>52</b>	<b>0</b>	<b>-</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	77	1	22	6	10	33	4	0	-
<b>5440000 Total</b>					<b>77</b>	<b>1</b>	<b>22</b>	<b>6</b>	<b>10</b>	<b>33</b>	<b>4</b>	<b>0</b>	<b>-</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	555	8	159	42	76	239	32	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	82	1	23	6	11	35	5	0	-
<b>5441000 Total</b>					<b>637</b>	<b>9</b>	<b>183</b>	<b>48</b>	<b>87</b>	<b>274</b>	<b>36</b>	<b>0</b>	<b>-</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	400	5	115	30	55	173	23	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	132	2	38	10	18	57	8	0	-
<b>5442000 Total</b>					<b>532</b>	<b>7</b>	<b>153</b>	<b>40</b>	<b>73</b>	<b>229</b>	<b>30</b>	<b>0</b>	<b>-</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	10	0	3	1	1	4	1	0	-
<b>5450000 Total</b>					<b>10</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>-</b>
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	851	12	244	64	116	367	49	0	-
<b>5451000 Total</b>					<b>851</b>	<b>12</b>	<b>244</b>	<b>64</b>	<b>116</b>	<b>367</b>	<b>49</b>	<b>0</b>	<b>-</b>
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5454000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	576	8	165	43	78	248	33	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	432	6	124	32	59	186	25	0	-
<b>5455000 Total</b>					<b>1,008</b>	<b>14</b>	<b>289</b>	<b>76</b>	<b>137</b>	<b>434</b>	<b>58</b>	<b>0</b>	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(25,151)	(345)	(7,216)	(1,886)	(3,427)	(10,834)	(1,437)	(7)	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,519	21	436	114	207	654	87	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	431	6	124	32	59	185	25	0	-
<b>5459000 Total</b>					<b>(23,202)</b>	<b>(318)</b>	<b>(6,657)</b>	<b>(1,740)</b>	<b>(3,161)</b>	<b>(9,994)</b>	<b>(1,325)</b>	<b>(7)</b>	-
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	157	2	45	12	21	68	9	0	-
<b>5459500 Total</b>					<b>157</b>	<b>2</b>	<b>45</b>	<b>12</b>	<b>21</b>	<b>68</b>	<b>9</b>	<b>0</b>	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	367	5	105	28	50	158	21	0	-
<b>5460000 Total</b>					<b>367</b>	<b>5</b>	<b>105</b>	<b>28</b>	<b>50</b>	<b>158</b>	<b>21</b>	<b>0</b>	-
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	407,592	5,338	115,389	28,139	59,290	174,689	24,612	135	-
<b>5471000 Total</b>					<b>407,592</b>	<b>5,338</b>	<b>115,389</b>	<b>28,139</b>	<b>59,290</b>	<b>174,689</b>	<b>24,612</b>	<b>135</b>	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	17,639	242	5,061	1,322	2,403	7,598	1,008	5	-
<b>5480000 Total</b>					<b>17,639</b>	<b>242</b>	<b>5,061</b>	<b>1,322</b>	<b>2,403</b>	<b>7,598</b>	<b>1,008</b>	<b>5</b>	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	37	-	37	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	9,052	124	2,597	679	1,233	3,899	517	3	-
<b>5490000 Total</b>					<b>9,089</b>	<b>124</b>	<b>2,635</b>	<b>679</b>	<b>1,233</b>	<b>3,899</b>	<b>517</b>	<b>3</b>	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	375	-	375	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,463	143	3,002	784	1,426	4,507	598	3	-
<b>5500000 Total</b>					<b>10,838</b>	<b>143</b>	<b>3,377</b>	<b>784</b>	<b>1,426</b>	<b>4,507</b>	<b>598</b>	<b>3</b>	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	3,692	51	1,059	277	503	1,590	211	1	-
<b>5520000 Total</b>					<b>3,692</b>	<b>51</b>	<b>1,059</b>	<b>277</b>	<b>503</b>	<b>1,590</b>	<b>211</b>	<b>1</b>	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	24,991	343	7,170	1,874	3,405	10,765	1,427	7	-
<b>5530000 Total</b>					<b>24,991</b>	<b>343</b>	<b>7,170</b>	<b>1,874</b>	<b>3,405</b>	<b>10,765</b>	<b>1,427</b>	<b>7</b>	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,397	19	401	105	190	602	80	0	-
<b>5540000 Total</b>					<b>1,397</b>	<b>19</b>	<b>401</b>	<b>105</b>	<b>190</b>	<b>602</b>	<b>80</b>	<b>0</b>	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	11	0	3	1	2	5	1	0	-
<b>5546000 Total</b>					<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,090	29	599	157	285	900	119	1	-
<b>5549500 Total</b>					<b>2,090</b>	<b>29</b>	<b>599</b>	<b>157</b>	<b>285</b>	<b>900</b>	<b>119</b>	<b>1</b>	-
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	1,013	14	291	76	138	436	58	0	-
<b>5550000 Total</b>					<b>1,013</b>	<b>14</b>	<b>291</b>	<b>76</b>	<b>138</b>	<b>436</b>	<b>58</b>	<b>0</b>	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	7,384	-	-	-	-	-	-	-	7,384
<b>5552400 Total</b>					<b>7,384</b>	-	-	-	-	-	-	-	<b>7,384</b>
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	(36,630)	(480)	(10,370)	(2,529)	(5,328)	(15,699)	(2,212)	(12)	-
<b>5552500 Total</b>					<b>(36,630)</b>	<b>(480)</b>	<b>(10,370)</b>	<b>(2,529)</b>	<b>(5,328)</b>	<b>(15,699)</b>	<b>(2,212)</b>	<b>(12)</b>	-
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	12,573	-	-	-	-	12,573	-	-	-
<b>5552700 Total</b>					<b>12,573</b>	-	-	-	-	<b>12,573</b>	-	-	-
5552800	PURCH POWER-OR SITUS	NPCX	Net Power Cost Expense	OR	5	-	5	-	-	-	-	-	-
<b>5552800 Total</b>					<b>5</b>	-	<b>5</b>	-	-	-	-	-	-
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	(96,712)	-	-	-	-	-	-	-	(96,712)
<b>5555700 Total</b>					<b>(96,712)</b>	-	-	-	-	-	-	-	<b>(96,712)</b>
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	524,571	7,191	150,502	39,330	71,476	225,955	29,964	154	-
<b>5555900 Total</b>					<b>524,571</b>	<b>7,191</b>	<b>150,502</b>	<b>39,330</b>	<b>71,476</b>	<b>225,955</b>	<b>29,964</b>	<b>154</b>	-
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>5556200 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	-
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	478,603	6,560	137,314	35,883	65,213	206,154	27,338	141	-
<b>5556300 Total</b>					<b>478,603</b>	<b>6,560</b>	<b>137,314</b>	<b>35,883</b>	<b>65,213</b>	<b>206,154</b>	<b>27,338</b>	<b>141</b>	-
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	36,291	497	10,412	2,721	4,945	15,632	2,073	11	-
<b>5556400 Total</b>					<b>36,291</b>	<b>497</b>	<b>10,412</b>	<b>2,721</b>	<b>4,945</b>	<b>15,632</b>	<b>2,073</b>	<b>11</b>	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(23,414)	(321)	(6,718)	(1,755)	(3,190)	(10,086)	(1,337)	(7)	-



Operations & Maintenance Expense (Actuals)  
 Sum of Range: 07/2021 - 06/2022  
 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
<b>5556700 Total</b>					<b>(23,414)</b>	<b>(321)</b>	<b>(6,718)</b>	<b>(1,755)</b>	<b>(3,190)</b>	<b>(10,086)</b>	<b>(1,337)</b>	<b>(7)</b>	-
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(223,422)	(3,063)	(64,101)	(16,751)	(30,443)	(96,237)	(12,762)	(66)	-
<b>5556710 Total</b>					<b>(223,422)</b>	<b>(3,063)</b>	<b>(64,101)</b>	<b>(16,751)</b>	<b>(30,443)</b>	<b>(96,237)</b>	<b>(12,762)</b>	<b>(66)</b>	-
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	3,384	46	971	254	461	1,458	193	1	-
<b>5558000 Total</b>					<b>3,384</b>	<b>46</b>	<b>971</b>	<b>254</b>	<b>461</b>	<b>1,458</b>	<b>193</b>	<b>1</b>	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,089	15	312	82	148	469	62	0	-
<b>5560000 Total</b>					<b>1,089</b>	<b>15</b>	<b>312</b>	<b>82</b>	<b>148</b>	<b>469</b>	<b>62</b>	<b>0</b>	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	8	0	2	1	1	4	0	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	32,761	449	9,399	2,456	4,464	14,111	1,871	10	-
<b>5570000 Total</b>					<b>32,769</b>	<b>449</b>	<b>9,402</b>	<b>2,457</b>	<b>4,465</b>	<b>14,115</b>	<b>1,872</b>	<b>10</b>	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,825	-	-	-	-	-	3,825	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	4,123	-	4,123	-	-	-	-	-	-
<b>5579000 Total</b>					<b>7,947</b>	-	<b>4,123</b>	-	-	-	<b>3,825</b>	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	(171)	-	-	-	(171)	-	-	-	-
<b>5579100 Total</b>					<b>(136)</b>	-	-	-	<b>(171)</b>	<b>35</b>	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,487	157	3,296	861	1,565	4,948	656	3	-
<b>5600000 Total</b>					<b>11,487</b>	<b>157</b>	<b>3,296</b>	<b>861</b>	<b>1,565</b>	<b>4,948</b>	<b>656</b>	<b>3</b>	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,850	94	1,965	514	933	2,951	391	2	-
<b>5612000 Total</b>					<b>6,850</b>	<b>94</b>	<b>1,965</b>	<b>514</b>	<b>933</b>	<b>2,951</b>	<b>391</b>	<b>2</b>	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	173	2	50	13	24	74	10	0	-
<b>5614000 Total</b>					<b>173</b>	<b>2</b>	<b>50</b>	<b>13</b>	<b>24</b>	<b>74</b>	<b>10</b>	<b>0</b>	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	797	11	229	60	109	343	46	0	-
<b>5614010 Total</b>					<b>797</b>	<b>11</b>	<b>229</b>	<b>60</b>	<b>109</b>	<b>343</b>	<b>46</b>	<b>0</b>	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,344	32	673	176	319	1,010	134	1	-
<b>5615000 Total</b>					<b>2,344</b>	<b>32</b>	<b>673</b>	<b>176</b>	<b>319</b>	<b>1,010</b>	<b>134</b>	<b>1</b>	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	105	1	30	8	14	45	6	0	-
<b>5616000 Total</b>					<b>105</b>	<b>1</b>	<b>30</b>	<b>8</b>	<b>14</b>	<b>45</b>	<b>6</b>	<b>0</b>	-
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,186	16	340	89	162	511	68	0	-
<b>5617000 Total</b>					<b>1,186</b>	<b>16</b>	<b>340</b>	<b>89</b>	<b>162</b>	<b>511</b>	<b>68</b>	<b>0</b>	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,593	77	1,605	419	762	2,409	319	2	-
<b>5618000 Total</b>					<b>5,593</b>	<b>77</b>	<b>1,605</b>	<b>419</b>	<b>762</b>	<b>2,409</b>	<b>319</b>	<b>2</b>	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,424	47	982	257	467	1,475	196	1	-
<b>5620000 Total</b>					<b>3,424</b>	<b>47</b>	<b>982</b>	<b>257</b>	<b>467</b>	<b>1,475</b>	<b>196</b>	<b>1</b>	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,182	16	339	89	161	509	68	0	-
<b>5630000 Total</b>					<b>1,182</b>	<b>16</b>	<b>339</b>	<b>89</b>	<b>161</b>	<b>509</b>	<b>68</b>	<b>0</b>	-
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	(54)	(1)	(16)	(4)	(7)	(23)	(3)	(0)	-
<b>5650000 Total</b>					<b>(54)</b>	<b>(1)</b>	<b>(16)</b>	<b>(4)</b>	<b>(7)</b>	<b>(23)</b>	<b>(3)</b>	<b>(0)</b>	-
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,730	37	783	205	372	1,176	156	1	-
<b>5650010 Total</b>					<b>2,730</b>	<b>37</b>	<b>783</b>	<b>205</b>	<b>372</b>	<b>1,176</b>	<b>156</b>	<b>1</b>	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	11,212	154	3,217	841	1,528	4,829	640	3	-
<b>5651000 Total</b>					<b>11,212</b>	<b>154</b>	<b>3,217</b>	<b>841</b>	<b>1,528</b>	<b>4,829</b>	<b>640</b>	<b>3</b>	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	19,438	255	5,503	1,342	2,828	8,331	1,174	6	-
<b>5652500 Total</b>					<b>19,438</b>	<b>255</b>	<b>5,503</b>	<b>1,342</b>	<b>2,828</b>	<b>8,331</b>	<b>1,174</b>	<b>6</b>	-
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	124,725	1,710	35,784	9,351	16,995	53,724	7,124	37	-
<b>5654600 Total</b>					<b>124,725</b>	<b>1,710</b>	<b>35,784</b>	<b>9,351</b>	<b>16,995</b>	<b>53,724</b>	<b>7,124</b>	<b>37</b>	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,274	31	652	170	310	979	130	1	-
<b>5660000 Total</b>					<b>2,274</b>	<b>31</b>	<b>652</b>	<b>170</b>	<b>310</b>	<b>979</b>	<b>130</b>	<b>1</b>	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
<b>5660010 Total</b>					<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,590	36	743	194	353	1,116	148	1	-
<b>5670000 Total</b>					<b>2,590</b>	<b>36</b>	<b>743</b>	<b>194</b>	<b>353</b>	<b>1,116</b>	<b>148</b>	<b>1</b>	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,099	15	315	82	150	474	63	0	-
<b>5680000 Total</b>					<b>1,099</b>	<b>15</b>	<b>315</b>	<b>82</b>	<b>150</b>	<b>474</b>	<b>63</b>	<b>0</b>	<b>-</b>
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	69	1	20	5	9	30	4	0	-
<b>5690000 Total</b>					<b>69</b>	<b>1</b>	<b>20</b>	<b>5</b>	<b>9</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>-</b>
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	24	0	7	2	3	10	1	0	-
<b>5691000 Total</b>					<b>24</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>-</b>
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	610	8	175	46	83	263	35	0	-
<b>5692000 Total</b>					<b>610</b>	<b>8</b>	<b>175</b>	<b>46</b>	<b>83</b>	<b>263</b>	<b>35</b>	<b>0</b>	<b>-</b>
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,477	75	1,571	411	746	2,359	313	2	-
<b>5693000 Total</b>					<b>5,477</b>	<b>75</b>	<b>1,571</b>	<b>411</b>	<b>746</b>	<b>2,359</b>	<b>313</b>	<b>2</b>	<b>-</b>
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	12,802	175	3,673	960	1,744	5,514	731	4	-
<b>5700000 Total</b>					<b>12,802</b>	<b>175</b>	<b>3,673</b>	<b>960</b>	<b>1,744</b>	<b>5,514</b>	<b>731</b>	<b>4</b>	<b>-</b>
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,190	222	4,645	1,214	2,206	6,974	925	5	-
<b>5710000 Total</b>					<b>16,190</b>	<b>222</b>	<b>4,645</b>	<b>1,214</b>	<b>2,206</b>	<b>6,974</b>	<b>925</b>	<b>5</b>	<b>-</b>
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	116	2	33	9	16	50	7	0	-
<b>5720000 Total</b>					<b>116</b>	<b>2</b>	<b>33</b>	<b>9</b>	<b>16</b>	<b>50</b>	<b>7</b>	<b>0</b>	<b>-</b>
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	123	2	35	9	17	53	7	0	-
<b>5730000 Total</b>					<b>123</b>	<b>2</b>	<b>35</b>	<b>9</b>	<b>17</b>	<b>53</b>	<b>7</b>	<b>0</b>	<b>-</b>
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	554	554	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	180	-	-	-	-	-	180	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	390	-	390	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	10,308	473	2,718	596	922	5,081	518	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	92	-	-	-	-	92	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	111	-	-	111	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	129	-	-	-	129	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	7	-	-	-	7	-	-	-	-
<b>5800000 Total</b>					<b>11,772</b>	<b>1,027</b>	<b>3,108</b>	<b>707</b>	<b>1,058</b>	<b>5,173</b>	<b>698</b>	<b>-</b>	<b>-</b>
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	14,896	684	3,928	861	1,332	7,343	749	-	-
<b>5810000 Total</b>					<b>14,896</b>	<b>684</b>	<b>3,928</b>	<b>861</b>	<b>1,332</b>	<b>7,343</b>	<b>749</b>	<b>-</b>	<b>-</b>
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	53	53	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	288	-	-	-	-	-	288	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,095	-	1,095	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	0	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,099	-	-	-	-	2,099	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	611	-	-	611	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	835	-	-	-	835	-	-	-	-
<b>5820000 Total</b>					<b>4,982</b>	<b>53</b>	<b>1,095</b>	<b>612</b>	<b>835</b>	<b>2,100</b>	<b>288</b>	<b>-</b>	<b>-</b>
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	301	301	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	361	-	-	-	-	-	361	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,042	-	2,042	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,167	-	-	-	-	6,167	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	342	-	-	342	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	632	-	-	-	632	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	50	-	-	-	50	-	-	-	-
<b>5830000 Total</b>					<b>9,895</b>	<b>301</b>	<b>2,042</b>	<b>342</b>	<b>682</b>	<b>6,167</b>	<b>361</b>	<b>-</b>	<b>-</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	288	13	76	17	26	142	14	-	-
<b>5850000 Total</b>					<b>288</b>	<b>13</b>	<b>76</b>	<b>17</b>	<b>26</b>	<b>142</b>	<b>14</b>	<b>-</b>	<b>-</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	122	122	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	113	-	-	-	-	-	113	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,210	-	1,210	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	627	-	-	-	-	627	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	239	-	-	239	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2021 - 06/2022  
 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
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	282	-	-	-	282	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	74	-	-	-	-	-	-	-	-
<b>5860000 Total</b>					<b>2,667</b>	<b>122</b>	<b>1,210</b>	<b>239</b>	<b>355</b>	<b>627</b>	<b>113</b>	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	511	511	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,119	-	-	-	-	-	1,119	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,642	-	6,642	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	7,193	-	-	-	-	7,193	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,428	-	-	1,428	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,456	-	-	-	1,456	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	152	-	-	-	-	152	-	-	-
<b>5870000 Total</b>					<b>18,501</b>	<b>511</b>	<b>6,642</b>	<b>1,428</b>	<b>1,608</b>	<b>7,193</b>	<b>1,119</b>	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(6)	(6)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	(37)	-	-	-	-	-	(37)	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	107	-	107	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	786	36	207	45	70	387	40	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	28	-	-	-	-	28	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	23	-	-	23	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(12)	-	-	-	(12)	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(114)	-	-	-	(114)	-	-	-	-
<b>5880000 Total</b>					<b>775</b>	<b>30</b>	<b>314</b>	<b>69</b>	<b>(56)</b>	<b>416</b>	<b>3</b>	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	41	-	-	-	-	-	41	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,794	-	1,794	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	17	1	4	1	2	8	1	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	683	-	-	-	-	683	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	75	-	-	75	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	436	-	-	-	436	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	-	-	-	20	-	-	-	-
<b>5890000 Total</b>					<b>3,152</b>	<b>87</b>	<b>1,798</b>	<b>76</b>	<b>457</b>	<b>692</b>	<b>42</b>	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	113	113	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	188	-	-	-	-	-	188	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	944	-	944	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,964	136	782	171	265	1,461	149	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,648	-	-	-	-	1,648	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	146	-	-	146	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	352	-	-	-	352	-	-	-	-
<b>5900000 Total</b>					<b>6,355</b>	<b>250</b>	<b>1,726</b>	<b>317</b>	<b>617</b>	<b>3,109</b>	<b>337</b>	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	40	40	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	138	-	-	-	-	-	138	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	423	-	423	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	116	5	31	7	10	57	6	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	964	-	-	-	-	964	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	87	-	-	87	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	210	-	-	-	210	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	97	-	-	-	97	-	-	-	-
<b>5910000 Total</b>					<b>2,075</b>	<b>45</b>	<b>454</b>	<b>93</b>	<b>317</b>	<b>1,021</b>	<b>144</b>	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	355	355	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	382	-	-	-	-	-	382	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,138	-	3,138	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	985	45	260	57	88	486	50	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,258	-	-	-	-	2,258	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	625	-	-	625	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	940	-	-	-	940	-	-	-	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(10)	-	-	-	(10)	-	-	-	-
<b>5920000 Total</b>					<b>8,674</b>	<b>400</b>	<b>3,398</b>	<b>682</b>	<b>1,018</b>	<b>2,744</b>	<b>432</b>	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	11,853	11,853	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,186	-	-	-	-	-	3,186	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	56,310	-	56,310	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,452	113	646	142	219	1,209	123	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,633	-	-	-	-	30,633	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	6,059	-	-	6,059	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,569	-	-	-	5,569	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	699	-	-	-	699	-	-	-	-
<b>5930000 Total</b>					<b>116,761</b>	<b>11,966</b>	<b>56,956</b>	<b>6,201</b>	<b>6,488</b>	<b>31,842</b>	<b>3,309</b>	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	9	9	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	(227)	-	-	-	-	-	(227)	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(112)	-	(112)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	(1,498)	-	-	-	-	(1,498)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(21)	-	-	(21)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	(263)	-	-	-	(263)	-	-	-	-
<b>5931000 Total</b>					<b>(2,112)</b>	<b>9</b>	<b>(112)</b>	<b>(21)</b>	<b>(263)</b>	<b>(1,498)</b>	<b>(227)</b>	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	603	603	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,129	-	-	-	-	-	1,129	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,045	-	7,045	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	1	2	11	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	20,952	-	-	-	-	20,952	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,486	-	-	1,486	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,993	-	-	-	1,993	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	253	-	-	-	253	-	-	-	-
<b>5940000 Total</b>					<b>33,485</b>	<b>604</b>	<b>7,051</b>	<b>1,487</b>	<b>2,248</b>	<b>20,964</b>	<b>1,131</b>	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,077	49	284	62	96	531	54	-	-
<b>5950000 Total</b>					<b>1,077</b>	<b>49</b>	<b>284</b>	<b>62</b>	<b>96</b>	<b>531</b>	<b>54</b>	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	77	77	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	60	-	-	-	-	-	60	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	810	-	810	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	893	-	-	-	-	893	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	59	-	-	59	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	343	-	-	-	343	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	124	-	-	-	124	-	-	-	-
<b>5960000 Total</b>					<b>2,367</b>	<b>77</b>	<b>810</b>	<b>59</b>	<b>467</b>	<b>893</b>	<b>60</b>	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	40	-	-	-	-	-	40	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	194	-	194	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(155)	(7)	(41)	(9)	(14)	(76)	(8)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	384	-	-	-	-	384	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	24	-	-	24	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	32	-	-	-	32	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	-	-	-	14	-	-	-	-
<b>5970000 Total</b>					<b>549</b>	<b>8</b>	<b>153</b>	<b>15</b>	<b>32</b>	<b>308</b>	<b>33</b>	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	111	111	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	99	-	-	-	-	-	99	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	42	-	42	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	8,796	404	2,319	508	787	4,336	442	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	694	-	-	-	-	694	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	135	-	-	135	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	204	-	-	-	204	-	-	-	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
<b>5980000 Total</b>					<b>10,081</b>	<b>515</b>	<b>2,362</b>	<b>643</b>	<b>991</b>	<b>5,030</b>	<b>541</b>	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,633	121	694	152	235	1,298	132	-	-
<b>5989500 Total</b>					<b>2,633</b>	<b>121</b>	<b>694</b>	<b>152</b>	<b>235</b>	<b>1,298</b>	<b>132</b>	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,325	54	715	158	167	1,132	99	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9010000 Total</b>					<b>2,326</b>	<b>54</b>	<b>715</b>	<b>158</b>	<b>168</b>	<b>1,132</b>	<b>99</b>	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	408	408	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	498	12	153	34	36	243	21	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,127	-	-	-	-	-	2,127	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,210	-	2,210	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,625	-	-	-	-	6,625	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,156	-	-	1,156	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,143	-	-	-	1,143	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	288	-	-	-	288	-	-	-	-
<b>9020000 Total</b>					<b>14,457</b>	<b>419</b>	<b>2,363</b>	<b>1,190</b>	<b>1,468</b>	<b>6,868</b>	<b>2,149</b>	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,261	29	388	85	91	614	54	-	-
<b>9030000 Total</b>					<b>1,261</b>	<b>29</b>	<b>388</b>	<b>85</b>	<b>91</b>	<b>614</b>	<b>54</b>	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,091	48	643	142	150	1,018	89	-	-
<b>9031000 Total</b>					<b>2,091</b>	<b>48</b>	<b>643</b>	<b>142</b>	<b>150</b>	<b>1,018</b>	<b>89</b>	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	-	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,050	209	2,784	613	651	4,407	385	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9032000 Total</b>					<b>9,047</b>	<b>209</b>	<b>2,784</b>	<b>613</b>	<b>652</b>	<b>4,403</b>	<b>385</b>	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	30	30	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,032	301	4,009	883	938	6,346	555	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	168	-	-	-	-	-	168	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	883	-	883	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,799	-	-	-	-	1,799	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	187	-	-	187	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	330	-	-	-	330	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	45	-	-	-	45	-	-	-	-
<b>9033000 Total</b>					<b>16,474</b>	<b>331</b>	<b>4,892</b>	<b>1,071</b>	<b>1,313</b>	<b>8,146</b>	<b>723</b>	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	12	12	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	14	-	-	-	-	-	14	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	44	-	44	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	53	-	-	-	-	53	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	13	-	-	13	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	14	-	-	-	14	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	-
<b>9035000 Total</b>					<b>155</b>	<b>12</b>	<b>44</b>	<b>13</b>	<b>18</b>	<b>53</b>	<b>14</b>	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	10,756	248	3,309	729	774	5,238	458	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	11	-	11	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	429	-	-	429	-	-	-	-	-
<b>9036000 Total</b>					<b>11,196</b>	<b>248</b>	<b>3,320</b>	<b>1,158</b>	<b>774</b>	<b>5,238</b>	<b>458</b>	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	586	586	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	31	1	10	2	2	15	1	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	309	-	-	-	-	-	309	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	6,671	-	6,671	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	5,667	-	-	-	-	5,667	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	2,302	-	-	2,302	-	-	-	-	-





**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
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 (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
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,341	-	-	-	1,341	-	-	-	-
<b>9040000 Total</b>					<b>16,907</b>	<b>586</b>	<b>6,681</b>	<b>2,304</b>	<b>1,343</b>	<b>5,682</b>	<b>310</b>	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	17	-	17	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	10	-	-	-	-	10	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	5	-	-	5	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	10	-	-	-	10	-	-	-	-
<b>9042000 Total</b>					<b>39</b>	<b>(2)</b>	<b>17</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>(0)</b>	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	2	0	1	0	0	1	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	WYP	(0)	-	-	-	(0)	-	-	-	-
<b>9050000 Total</b>					<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	1	0	0	0	0	0	0	-	-
<b>9070000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	-	-	-	-	2	-	-	-
<b>9080000 Total</b>					<b>8</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	850	20	262	58	61	414	36	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	1,403	-	-	-	-	-	-	-	1,403
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	98	-	-	-	-	98	-	-	-
<b>9081000 Total</b>					<b>2,351</b>	<b>20</b>	<b>262</b>	<b>58</b>	<b>61</b>	<b>512</b>	<b>36</b>	-	<b>1,403</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	76	76	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,451	34	446	98	104	707	62	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	-	-	-	-	1	1	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	67	-	-	-	-	-	-	-	67
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	15	-	-	15	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9084000 Total</b>					<b>1,611</b>	<b>109</b>	<b>446</b>	<b>113</b>	<b>106</b>	<b>707</b>	<b>63</b>	-	<b>67</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	98,937	-	-	-	-	-	-	-	98,937
<b>9085100 Total</b>					<b>98,937</b>	-	-	-	-	-	-	-	<b>98,937</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	134	3	41	9	10	65	6	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,296	-	2,296	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,083	-	-	-	-	3,083	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	173	-	-	173	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	1,018	-	-	-	1,018	-	-	-	-
<b>9086000 Total</b>					<b>6,724</b>	<b>3</b>	<b>2,337</b>	<b>182</b>	<b>1,028</b>	<b>3,148</b>	<b>25</b>	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	203	-	-	-	-	-	-	-	203
<b>9089300 Total</b>					<b>203</b>	-	-	-	-	-	-	-	<b>203</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,582	-	-	-	-	-	-	-	6,582
<b>9089500 Total</b>					<b>6,582</b>	-	-	-	-	-	-	-	<b>6,582</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	7,928	-	-	-	-	-	-	-	7,928
<b>9089600 Total</b>					<b>7,928</b>	-	-	-	-	-	-	-	<b>7,928</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	160	-	-	-	-	160	-	-	-
<b>9089700 Total</b>					<b>160</b>	-	-	-	-	<b>160</b>	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	471	-	-	-	-	-	-	-	471
<b>9089800 Total</b>					<b>471</b>	-	-	-	-	-	-	-	<b>471</b>
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	77	77	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,387	55	734	162	172	1,162	102	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	54	-	-	-	-	-	54	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	469	-	469	-	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	405	-	-	-	-	405	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	151	-	-	151	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	183	-	-	-	183	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	-	-	-	0	-	-	-	-
<b>9090000 Total</b>					<b>3,726</b>	<b>132</b>	<b>1,204</b>	<b>313</b>	<b>355</b>	<b>1,567</b>	<b>155</b>	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	-	-
<b>9100000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	-	-
9130000	ADVERTISING EXP	CSAX	Customer Sales Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9130000 Total</b>					<b>0</b>	-	-	-	<b>0</b>	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	159	-	-	-	-	-	159	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	20	-	20	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,269	1,701	21,145	5,367	9,280	31,674	4,088	15	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
<b>9200000 Total</b>					<b>73,449</b>	<b>1,701</b>	<b>21,165</b>	<b>5,367</b>	<b>9,280</b>	<b>31,674</b>	<b>4,247</b>	<b>15</b>	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	95	2	29	6	7	46	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	9	-	-	-	-	-	9	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	65	-	65	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,596	339	4,212	1,069	1,849	6,310	814	3	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	(1,821)	-	-	-	-	(1,821)	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	7	-	-	7	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	12	-	-	-	12	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	4	-	-	-	4	-	-	-	-
<b>9210000 Total</b>					<b>12,969</b>	<b>343</b>	<b>4,306</b>	<b>1,083</b>	<b>1,872</b>	<b>4,535</b>	<b>827</b>	<b>3</b>	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(39,987)	(928)	(11,540)	(2,929)	(5,065)	(17,286)	(2,231)	(8)	-
<b>9220000 Total</b>					<b>(39,987)</b>	<b>(928)</b>	<b>(11,540)</b>	<b>(2,929)</b>	<b>(5,065)</b>	<b>(17,286)</b>	<b>(2,231)</b>	<b>(8)</b>	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	60	60	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	620	-	620	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,692	295	3,663	930	1,608	5,487	708	3	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	499	-	-	-	-	499	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	4	-	-	4	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	6	-	-	-	6	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	369	-	-	-	369	-	-	-	-
<b>9230000 Total</b>					<b>14,250</b>	<b>355</b>	<b>4,283</b>	<b>934</b>	<b>1,982</b>	<b>5,985</b>	<b>708</b>	<b>3</b>	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	67	-	67	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	18,115	421	5,228	1,327	2,294	7,831	1,011	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
<b>9239990 Total</b>					<b>18,180</b>	<b>418</b>	<b>5,295</b>	<b>1,327</b>	<b>2,294</b>	<b>7,831</b>	<b>1,011</b>	<b>4</b>	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	57	-	-	-	-	-	57	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	8,603	-	8,603	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
<b>9241000 Total</b>					<b>12,279</b>	<b>1,989</b>	<b>8,603</b>	<b>1,145</b>	<b>13</b>	<b>474</b>	<b>57</b>	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	64	64	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(432)	-	(432)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(124)	-	-	(124)	-	-	-	-	-
<b>9242000 Total</b>					<b>(491)</b>	<b>64</b>	<b>(432)</b>	<b>(124)</b>	-	-	-	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,262	99	1,230	312	540	1,842	238	1	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
<b>9243000 Total</b>					<b>4,262</b>	<b>99</b>	<b>1,230</b>	<b>312</b>	<b>540</b>	<b>1,842</b>	<b>238</b>	<b>1</b>	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	107,013	2,484	30,883	7,839	13,554	46,261	5,970	22	-
<b>9250000 Total</b>					<b>107,013</b>	<b>2,484</b>	<b>30,883</b>	<b>7,839</b>	<b>13,554</b>	<b>46,261</b>	<b>5,970</b>	<b>22</b>	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	799	-	799	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(799)	(19)	(230)	(59)	(101)	(345)	(45)	(0)	-
<b>9251000 Total</b>					<b>-</b>	<b>(19)</b>	<b>568</b>	<b>(59)</b>	<b>(101)</b>	<b>(345)</b>	<b>(45)</b>	<b>(0)</b>	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	14,495	336	4,183	1,062	1,836	6,266	809	3	-
<b>9261200 Total</b>					<b>14,495</b>	<b>336</b>	<b>4,183</b>	<b>1,062</b>	<b>1,836</b>	<b>6,266</b>	<b>809</b>	<b>3</b>	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(299)	(299)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(4,243)	-	(4,243)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	(1,628)	-	-	-	-	(1,628)	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	(1,117)	-	-	(1,117)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	(1,948)	-	-	-	(1,948)	-	-	-	-
<b>9261500 Total</b>					<b>(9,243)</b>	<b>(300)</b>	<b>(4,245)</b>	<b>(1,118)</b>	<b>(1,949)</b>	<b>(1,632)</b>	<b>(0)</b>	<b>(0)</b>	-
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(1,690)	(39)	(488)	(124)	(214)	(731)	(94)	(0)	-
<b>9262200 Total</b>					<b>(1,690)</b>	<b>(39)</b>	<b>(488)</b>	<b>(124)</b>	<b>(214)</b>	<b>(731)</b>	<b>(94)</b>	<b>(0)</b>	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	87	-	-	-	-	-	87	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	785	-	785	-	-	-	-	-	-
<b>9262500 Total</b>					<b>872</b>	<b>-</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87</b>	<b>-</b>	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,752	64	794	202	349	1,190	154	1	-
<b>9263200 Total</b>					<b>2,752</b>	<b>64</b>	<b>794</b>	<b>202</b>	<b>349</b>	<b>1,190</b>	<b>154</b>	<b>1</b>	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,544	152	1,888	479	829	2,829	365	1	-
<b>9269100 Total</b>					<b>6,544</b>	<b>152</b>	<b>1,888</b>	<b>479</b>	<b>829</b>	<b>2,829</b>	<b>365</b>	<b>1</b>	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	856	20	247	63	108	370	48	0	-
<b>9269200 Total</b>					<b>856</b>	<b>20</b>	<b>247</b>	<b>63</b>	<b>108</b>	<b>370</b>	<b>48</b>	<b>0</b>	-
9269400	GROSS-UP - MD/ND/V/L	AGEX	Administrative & General Expense	SO	62,750	1,457	18,109	4,597	7,948	27,127	3,501	13	-
<b>9269400 Total</b>					<b>62,750</b>	<b>1,457</b>	<b>18,109</b>	<b>4,597</b>	<b>7,948</b>	<b>27,127</b>	<b>3,501</b>	<b>13</b>	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	40,692	945	11,743	2,981	5,154	17,591	2,270	8	-
<b>9269500 Total</b>					<b>40,692</b>	<b>945</b>	<b>11,743</b>	<b>2,981</b>	<b>5,154</b>	<b>17,591</b>	<b>2,270</b>	<b>8</b>	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,454	127	1,574	400	691	2,358	304	1	-
<b>9269600 Total</b>					<b>5,454</b>	<b>127</b>	<b>1,574</b>	<b>400</b>	<b>691</b>	<b>2,358</b>	<b>304</b>	<b>1</b>	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,958	138	1,719	436	755	2,575	332	1	-
<b>9269700 Total</b>					<b>5,958</b>	<b>138</b>	<b>1,719</b>	<b>436</b>	<b>755</b>	<b>2,575</b>	<b>332</b>	<b>1</b>	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	892	892	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	99	-	-	-	-	-	99	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,332	-	1,332	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,629	61	759	193	333	1,137	147	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	33	-	-	-	-	33	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	72	-	-	72	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	134	-	-	-	134	-	-	-	-
<b>9280000 Total</b>					<b>5,192</b>	<b>953</b>	<b>2,091</b>	<b>265</b>	<b>467</b>	<b>1,170</b>	<b>245</b>	<b>1</b>	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	104	104	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	672	-	-	-	-	-	672	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,889	-	4,889	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	15	0	4	1	2	7	1	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,934	-	-	-	-	6,934	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	695	-	-	695	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,997	-	-	-	1,997	-	-	-	-
<b>9282000 Total</b>					<b>15,305</b>	<b>104</b>	<b>4,893</b>	<b>696</b>	<b>1,998</b>	<b>6,941</b>	<b>673</b>	<b>0</b>	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	6,590	90	1,891	494	898	2,839	376	2	-
<b>9283000 Total</b>					<b>6,590</b>	<b>90</b>	<b>1,891</b>	<b>494</b>	<b>898</b>	<b>2,839</b>	<b>376</b>	<b>2</b>	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2021 - 06/2022  
 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
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(5,658)	(131)	(1,633)	(414)	(717)	(2,446)	(316)	(1)	-
<b>9290000 Total</b>					<b>(5,658)</b>	<b>(131)</b>	<b>(1,633)</b>	<b>(414)</b>	<b>(717)</b>	<b>(2,446)</b>	<b>(316)</b>	<b>(1)</b>	<b>-</b>
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,544)	(152)	(1,888)	(479)	(829)	(2,829)	(365)	(1)	-
<b>9299100 Total</b>					<b>(6,544)</b>	<b>(152)</b>	<b>(1,888)</b>	<b>(479)</b>	<b>(829)</b>	<b>(2,829)</b>	<b>(365)</b>	<b>(1)</b>	<b>-</b>
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(856)	(20)	(247)	(63)	(108)	(370)	(48)	(0)	-
<b>9299200 Total</b>					<b>(856)</b>	<b>(20)</b>	<b>(247)</b>	<b>(63)</b>	<b>(108)</b>	<b>(370)</b>	<b>(48)</b>	<b>(0)</b>	<b>-</b>
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,750)	(1,457)	(18,109)	(4,597)	(7,948)	(27,127)	(3,501)	(13)	-
<b>9299400 Total</b>					<b>(62,750)</b>	<b>(1,457)</b>	<b>(18,109)</b>	<b>(4,597)</b>	<b>(7,948)</b>	<b>(27,127)</b>	<b>(3,501)</b>	<b>(13)</b>	<b>-</b>
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(40,692)	(945)	(11,743)	(2,981)	(5,154)	(17,591)	(2,270)	(8)	-
<b>9299500 Total</b>					<b>(40,692)</b>	<b>(945)</b>	<b>(11,743)</b>	<b>(2,981)</b>	<b>(5,154)</b>	<b>(17,591)</b>	<b>(2,270)</b>	<b>(8)</b>	<b>-</b>
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,454)	(127)	(1,574)	(400)	(691)	(2,358)	(304)	(1)	-
<b>9299600 Total</b>					<b>(5,454)</b>	<b>(127)</b>	<b>(1,574)</b>	<b>(400)</b>	<b>(691)</b>	<b>(2,358)</b>	<b>(304)</b>	<b>(1)</b>	<b>-</b>
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,958)	(138)	(1,719)	(436)	(755)	(2,575)	(332)	(1)	-
<b>9299700 Total</b>					<b>(5,958)</b>	<b>(138)</b>	<b>(1,719)</b>	<b>(436)</b>	<b>(755)</b>	<b>(2,575)</b>	<b>(332)</b>	<b>(1)</b>	<b>-</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	12	0	3	1	1	5	1	0	-
<b>9301000 Total</b>					<b>12</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,329	54	672	171	295	1,007	130	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	80	-	-	-	80	-	-	-	-
<b>9302000 Total</b>					<b>2,409</b>	<b>54</b>	<b>672</b>	<b>171</b>	<b>375</b>	<b>1,007</b>	<b>130</b>	<b>0</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	75	75	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	7	-	-	-	-	-	7	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	68	-	68	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	(27)	(1)	(8)	(2)	(3)	(12)	(2)	(0)	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	(316)	-	-	-	-	(316)	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	16	-	-	16	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	(91)	-	-	-	(91)	-	-	-	-
<b>9310000 Total</b>					<b>(268)</b>	<b>74</b>	<b>60</b>	<b>14</b>	<b>(95)</b>	<b>(328)</b>	<b>6</b>	<b>(0)</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	133	133	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	52	1	16	4	4	26	2	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	198	-	198	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	25,318	588	7,307	1,855	3,207	10,945	1,413	5	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	55	-	-	-	-	55	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	94	-	-	94	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	8	-	-	-	8	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	-	-	-	4	-	-	-	-
<b>9350000 Total</b>					<b>25,868</b>	<b>722</b>	<b>7,520</b>	<b>1,952</b>	<b>3,223</b>	<b>11,025</b>	<b>1,420</b>	<b>5</b>	<b>-</b>
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	23	1	7	2	3	10	1	0	-
<b>9359500 Total</b>					<b>23</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>					<b>3,079,986</b>	<b>60,313</b>	<b>901,451</b>	<b>216,302</b>	<b>397,717</b>	<b>1,302,748</b>	<b>174,388</b>	<b>804</b>	<b>26,263</b>

# **B3. DEPRECIATION EXPENSE**



**Depreciation Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	204	53	97	306	41	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,348	594	12,437	3,250	5,906	18,672	2,476	13	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	233,786	3,205	67,074	17,528	31,855	100,701	13,354	69	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	48,399	663	13,886	3,629	6,595	20,847	2,765	14	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	17,944	246	5,148	1,345	2,445	7,729	1,025	5	-
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	1,630	22	468	122	222	702	93	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	45	1	13	3	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	39	1	11	3	5	17	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	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	59	1	17	4	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	280	4	80	21	38	121	16	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	793	11	228	59	108	342	45	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	376	5	108	28	51	162	21	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	8,965	123	2,572	672	1,222	3,861	512	3	-
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	888	12	255	67	121	382	51	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	16	0	5	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	111	2	32	8	15	48	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,024	14	294	77	140	441	58	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,170	194	4,065	1,062	1,931	6,104	809	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,053	56	1,163	304	552	1,746	232	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,658	105	2,197	574	1,043	3,299	437	2	-
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	0	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(3,839)	(53)	(1,101)	(288)	(523)	(1,654)	(219)	(1)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,947	27	559	146	265	839	111	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,945)	(81)	(1,706)	(446)	(810)	(2,561)	(340)	(2)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	589	8	169	44	80	254	34	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(891)	(12)	(256)	(67)	(121)	(384)	(51)	(0)	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	13	0	4	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	539	7	155	40	73	232	31	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	119	2	34	9	16	51	7	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	184	3	53	14	25	79	10	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,598	104	2,180	570	1,035	3,273	434	2	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	539	7	155	40	74	232	31	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	170,455	2,337	48,904	12,780	23,226	73,422	9,736	50	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,404	307	6,428	1,680	3,053	9,650	1,280	7	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,627	187	3,910	1,022	1,857	5,870	778	4	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	755	10	217	57	103	325	43	0	-



**Depreciation Expense (Actuals)**  
Sum of Range: 07/2021 - 06/2022  
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	3502000	LAND RIGHTS	SG	2,726	37	782	204	371	1,174	156	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,746	65	1,362	356	647	2,044	271	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	41,020	562	11,769	3,075	5,589	17,669	2,343	12	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,038	42	872	228	414	1,308	174	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	429	6	123	32	59	185	25	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	20,497	281	5,881	1,537	2,793	8,829	1,171	6	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	25,580	351	7,339	1,918	3,485	11,018	1,461	8	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	27,492	377	7,887	2,061	3,746	11,842	1,570	8	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	17	4	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	42	11	20	63	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	42	11	20	63	8	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	22	-	-	-	-	-	22	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	178	-	-	-	-	178	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	78	-	-	-	78	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	58	-	-	-	-	-	58	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	510	-	510	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,159	-	-	-	-	1,159	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	744	744	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	791	-	-	-	-	-	791	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,421	-	5,421	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,767	-	-	-	-	11,767	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,835	-	-	1,835	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,342	-	-	-	2,342	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	356	-	-	-	356	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	86	-	86	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	171	-	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	32	-	-	32	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,086	3,086	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,505	-	-	-	-	-	3,505	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,115	-	15,115	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,075	-	-	-	-	16,075	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,053	-	-	4,053	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,066	-	-	-	5,066	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,007	-	-	-	1,007	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,031	1,031	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	992	-	-	-	-	-	992	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,422	-	6,422	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,088	-	-	-	-	7,088	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,063	-	-	2,063	-	-	-	-	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,732	-	-	-	2,732	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	358	-	-	-	358	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	468	468	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	283	-	-	-	-	-	283	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,965	-	1,965	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,651	-	-	-	-	5,651	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	801	-	-	-	801	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	149	-	-	-	149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	543	543	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	589	-	-	-	-	-	589	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,314	-	4,314	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,201	-	-	-	-	12,201	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	722	-	-	722	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,283	-	-	-	1,283	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	482	-	-	-	482	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,333	1,333	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,967	-	-	-	-	-	1,967	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,745	-	11,745	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,625	-	-	-	-	14,625	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,926	-	-	2,926	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,408	-	-	-	3,408	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	476	-	-	-	476	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	260	260	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	223	-	-	-	-	-	223	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,154	-	2,154	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,357	-	-	-	-	2,357	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	573	-	-	573	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	423	-	-	-	423	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	396	396	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	904	-	-	-	-	-	904	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,704	-	4,704	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,699	-	-	-	-	6,699	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,187	-	-	1,187	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,149	-	-	-	1,149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	391	-	-	-	391	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	304	304	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	809	-	-	-	-	-	809	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,705	-	1,705	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	6,146	-	-	-	-	6,146	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	750	-	-	750	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	752	-	-	-	752	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	142	-	-	-	142	-	-	-	-
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	20	-	-	20	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	-	-	-	30	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	6	-	-	-	6	-	-	-	-





**Depreciation Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	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	626	-	626	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,145	-	-	-	-	1,145	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	-	-	117	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	236	-	-	-	236	-	-	-	-
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	76	76	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209	5	64	14	15	102	9	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	219	-	-	-	-	-	219	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	771	-	771	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	23	0	6	2	3	10	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	277	4	79	21	38	119	16	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,306	54	665	169	292	997	129	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,183	-	-	-	-	1,183	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	240	-	-	240	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	249	-	-	-	249	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	113	-	-	-	113	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	40	1	12	3	3	19	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	68	-	68	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	83	1	24	6	11	36	5	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	652	15	188	48	83	282	36	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	45	-	-	-	-	45	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	9	9	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	507	12	156	34	37	247	22	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	75	-	-	-	-	-	75	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	179	-	179	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	6	0	2	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	492	7	141	37	67	212	28	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	10,485	243	3,026	768	1,328	4,533	585	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	154	-	-	-	-	154	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	-	-	61	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	308	-	-	-	308	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	-	-	-	15	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	32	1	9	2	4	14	2	0	-



**Depreciation Expense (Actuals)**  
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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	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	6	6	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	24	-	-	-	-	-	24	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	108	-	108	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	247	3	71	19	34	106	14	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	3	1	1	4	0	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	152	-	-	-	-	152	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	26	-	-	26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	39	39	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	92	-	-	-	-	-	92	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	454	-	454	-	-	-	-	-	-
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	888	12	255	67	121	383	51	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	77	2	22	6	10	33	4	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	669	-	-	-	-	669	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	170	-	-	-	170	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	26	26	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	67	-	-	-	-	-	67	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	487	-	487	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	62	1	18	4	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	330	5	95	25	45	142	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	253	6	73	19	32	109	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	386	-	-	-	-	386	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	72	-	-	72	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	134	-	-	-	134	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	241	241	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	156	4	48	11	11	76	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	561	-	-	-	-	-	561	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,899	-	2,899	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,756	106	2,225	581	1,057	3,341	443	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,027	93	1,162	295	510	1,741	225	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,604	-	-	-	-	2,604	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,055	-	-	-	1,055	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	219	-	219	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	350	5	100	26	48	151	20	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	28	1	8	2	4	12	2	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	169	-	-	-	-	169	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43	-	-	43	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	53	-	-	-	53	-	-	-	-



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4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WVU	9	-	-	-	9	-	-	-	-
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	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	144	2	41	11	20	62	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	107	2	31	8	14	46	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
<b>4030000 Total</b>					<b>959,861</b>	<b>19,193</b>	<b>274,825</b>	<b>72,021</b>	<b>126,426</b>	<b>413,224</b>	<b>53,954</b>	<b>218</b>	<b>-</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	3,014	41	865	226	411	1,298	172	1	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
<b>4032000 Total</b>					<b>(3,735)</b>	<b>41</b>	<b>865</b>	<b>226</b>	<b>411</b>	<b>1,298</b>	<b>172</b>	<b>1</b>	<b>(6,749)</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(478)	(7)	(137)	(36)	(65)	(206)	(27)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	418	6	120	31	57	180	24	0	-
<b>4033000 Total</b>					<b>(60)</b>	<b>(1)</b>	<b>(17)</b>	<b>(5)</b>	<b>(8)</b>	<b>(26)</b>	<b>(3)</b>	<b>(0)</b>	<b>-</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	325	4	93	24	44	140	19	0	-
<b>4034000 Total</b>					<b>325</b>	<b>4</b>	<b>93</b>	<b>24</b>	<b>44</b>	<b>140</b>	<b>19</b>	<b>0</b>	<b>-</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	10,551	145	3,027	791	1,438	4,545	603	3	-
<b>4035000 Total</b>					<b>10,551</b>	<b>145</b>	<b>3,027</b>	<b>791</b>	<b>1,438</b>	<b>4,545</b>	<b>603</b>	<b>3</b>	<b>-</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	133	133	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	220	-	-	-	-	-	220	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	898	-	898	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,850	-	-	-	-	1,850	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	193	-	-	193	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	446	-	-	-	446	-	-	-	-
<b>4036000 Total</b>					<b>3,741</b>	<b>133</b>	<b>898</b>	<b>193</b>	<b>446</b>	<b>1,850</b>	<b>220</b>	<b>-</b>	<b>-</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	3,018	41	866	226	411	1,300	172	1	-
<b>4037000 Total</b>					<b>3,018</b>	<b>41</b>	<b>866</b>	<b>226</b>	<b>411</b>	<b>1,300</b>	<b>172</b>	<b>1</b>	<b>-</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(236)	(3)	(68)	(18)	(32)	(102)	(13)	(0)	-
<b>4039999 Total</b>					<b>(236)</b>	<b>(3)</b>	<b>(68)</b>	<b>(18)</b>	<b>(32)</b>	<b>(102)</b>	<b>(13)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>973,465</b>	<b>19,554</b>	<b>280,489</b>	<b>73,459</b>	<b>129,136</b>	<b>422,230</b>	<b>55,123</b>	<b>223</b>	<b>(6,749)</b>

# **B4. AMORTIZATION EXPENSE**



**Amortization Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	683	9	196	51	93	294	39	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	37	770	201	366	1,155	153	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	96	25	46	145	19	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	996	14	286	75	136	429	57	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	35	-	-	-	-	35	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	26	7	11	38	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	565	13	163	41	72	244	32	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,701	155	2,061	454	482	3,263	285	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,357	124	1,546	392	678	2,316	299	1	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	576	8	165	43	78	248	33	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	375	9	108	27	47	162	21	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	839	19	242	61	106	363	47	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	493	11	142	36	62	213	28	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	226	5	65	17	29	98	13	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	148	3	43	11	19	64	8	0	-
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	81	2	23	6	10	35	5	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	453	11	131	33	57	196	25	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	142	3	41	10	18	61	8	0	-
4040000	AMOR LTD TRM PLNT	3032220	COGNOS - EDW REPORTING TOOL	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	21	0	6	2	3	9	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	36	1	10	3	5	16	2	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	1	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	158	4	46	12	20	68	9	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	30	1	9	2	4	13	2	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,346	31	389	99	171	582	75	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	0	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	124	32	59	186	25	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	7	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	3	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	45	1	13	3	6	19	2	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	43	540	137	237	808	104	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	103	27	49	155	21	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	483	11	139	35	61	209	27	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,453	34	704	184	334	1,057	140	1	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	768	18	236	52	55	374	33	-	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	69	856	217	376	1,282	165	1	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	302	7	93	20	22	147	13	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,040	116	1,551	342	363	2,454	215	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,700	39	491	125	215	735	95	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,119	49	652	144	152	1,032	90	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,210	28	349	89	153	523	67	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	240	53	56	381	33	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,221	28	352	89	155	528	68	0	-



**Amortization Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	49	1	14	4	6	21	3	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	743	17	214	54	94	321	41	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	18	0	5	1	2	8	1	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	106	2	30	8	13	46	6	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	98	2	28	7	12	42	5	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	0	0	0	0	0	0	0	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	2	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	9,568	131	2,745	717	1,304	4,121	547	3	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	534	12	154	39	68	231	30	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	42	11	20	64	8	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	37	1	11	3	5	16	2	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	4	89	23	43	134	18	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improve	OR	32	-	32	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	202	-	202	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	108	3	31	8	14	47	6	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96	-	-	96	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	57	-	-	-	57	-	-	-	-
<b>4040000 Total</b>					<b>56,441</b>	<b>1,120</b>	<b>16,636</b>	<b>4,137</b>	<b>6,564</b>	<b>25,017</b>	<b>2,957</b>	<b>10</b>	<b>-</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,210	-	-	-	-	-	-	-	4,210
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(373)	(5)	(107)	(28)	(51)	(161)	(21)	(0)	-
<b>4049000 Total</b>					<b>3,837</b>	<b>(5)</b>	<b>(107)</b>	<b>(28)</b>	<b>(51)</b>	<b>(161)</b>	<b>(21)</b>	<b>(0)</b>	<b>4,210</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	2,243	31	644	168	306	966	128	1	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>					<b>2,545</b>	<b>31</b>	<b>644</b>	<b>168</b>	<b>306</b>	<b>1,268</b>	<b>128</b>	<b>1</b>	<b>-</b>
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	OTHER	8	-	-	-	-	-	-	-	8
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	26	0	7	2	4	11	1	0	-
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	2,739	-	-	-	-	-	2,739	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	3,916	-	3,916	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,866	-	-	-	-	2,866	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,943	-	-	-	4,943	-	-	-	-
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
<b>4073000 Total</b>					<b>14,622</b>	<b>0</b>	<b>3,924</b>	<b>2</b>	<b>4,947</b>	<b>2,877</b>	<b>2,740</b>	<b>0</b>	<b>133</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,066	-	-	-	-	-	7,066	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	53,271	-	53,271	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,241	-	-	15,241	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	411	-	-	-	-	-	411	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,294	-	1,294	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	637	-	-	637	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	36	-	-	-	-	-	36	-	-
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	1,767	-	-	-	-	-	1,767	-	-



**Amortization Expense (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	696	-	696	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	646	-	-	646	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
<b>4074100 Total</b>					<b>81,084</b>	<b>-</b>	<b>55,262</b>	<b>16,541</b>	<b>-</b>	<b>-</b>	<b>9,281</b>	<b>-</b>	<b>-</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(55,262)	-	(55,262)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,541)	-	-	(16,541)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,281)	-	-	-	-	-	(9,281)	-	-
<b>4074200 Total</b>					<b>(81,084)</b>	<b>-</b>	<b>(55,262)</b>	<b>(16,541)</b>	<b>-</b>	<b>-</b>	<b>(9,281)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>77,444</b>	<b>1,146</b>	<b>21,096</b>	<b>4,280</b>	<b>11,765</b>	<b>29,001</b>	<b>5,804</b>	<b>10</b>	<b>4,342</b>

# **B5. TAXES OTHER THAN INCOME**





**Taxes Other Than Income (Actuals)**  
 Sum of Range: 07/2021 - 06/2022  
 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	583400	4081000/583400	SO	3	0	1	0	0	1	0	0	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(473)	(11)	(136)	(35)	(60)	(204)	(26)	(0)	-
<b>4081000 Total</b>					<b>(470)</b>	<b>(11)</b>	<b>(136)</b>	<b>(34)</b>	<b>(60)</b>	<b>(203)</b>	<b>(26)</b>	<b>(0)</b>	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	168,332	3,908	48,578	12,331	21,320	72,769	9,391	35	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(325)	-	(325)	-	-	-	-	-	-
<b>4081500 Total</b>					<b>168,006</b>	<b>3,908</b>	<b>48,253</b>	<b>12,331</b>	<b>21,320</b>	<b>72,769</b>	<b>9,391</b>	<b>35</b>	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,483	1,483	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,657	-	28,657	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	1	-	-	1	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,836	-	-	-	1,836	-	-	-	-
<b>4081800 Total</b>					<b>31,985</b>	<b>1,483</b>	<b>28,657</b>	<b>1</b>	<b>1,836</b>	<b>8</b>	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	14,616	339	4,218	1,071	1,851	6,318	815	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,720	-	1,720	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	366	5	104	25	53	157	22	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	-	-	25	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	40	1	11	3	6	17	2	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	96	-	-	-	96	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	266	3	75	18	39	114	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,332	32	669	175	318	1,004	133	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	28	1	8	2	4	12	2	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	473	6	134	33	69	203	29	0	-
<b>4081990 Total</b>					<b>19,962</b>	<b>387</b>	<b>6,939</b>	<b>1,352</b>	<b>2,435</b>	<b>7,826</b>	<b>1,019</b>	<b>4</b>	-
<b>Grand Total</b>					<b>219,484</b>	<b>5,767</b>	<b>83,714</b>	<b>13,648</b>	<b>25,532</b>	<b>80,400</b>	<b>10,384</b>	<b>39</b>	-

# **B6. FEDERAL INCOME TAXES**



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ended - June 2022

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(137,287)	(1,882)	(39,388)	(10,293)	(18,706)	(59,135)	(7,842)	(40)	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(84)	(1)	(24)	(6)	(12)	(36)	(5)	(0)	-
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(26)	(0)	(7)	(2)	(4)	(11)	(2)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
<b>4091000 Total</b>					<b>(137,408)</b>	<b>(1,884)</b>	<b>(39,423)</b>	<b>(10,301)</b>	<b>(18,724)</b>	<b>(59,187)</b>	<b>(7,849)</b>	<b>(40)</b>	<b>-</b>
4191000	AFUDC - OTHER	UNAS	Unassigned	SNP	(52,821)	(1,201)	(14,857)	(3,685)	(6,601)	(23,515)	(2,949)	(11)	(2)
<b>4191000 Total</b>					<b>(52,821)</b>	<b>(1,201)</b>	<b>(14,857)</b>	<b>(3,685)</b>	<b>(6,601)</b>	<b>(23,515)</b>	<b>(2,949)</b>	<b>(11)</b>	<b>(2)</b>
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	OR	342	-	342	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SG	(16)	(0)	(5)	(1)	(2)	(7)	(1)	(0)	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SO	(2,524)	(59)	(728)	(185)	(320)	(1,091)	(141)	(1)	-
<b>4211000 Total</b>					<b>(2,199)</b>	<b>(59)</b>	<b>(391)</b>	<b>(186)</b>	<b>(322)</b>	<b>(1,098)</b>	<b>(142)</b>	<b>(1)</b>	<b>-</b>
4211900	ASST SLS PRCDs-CLEAR	UNAS	Unassigned	OTHER	(0)	-	-	-	-	-	-	-	(0)
<b>4211900 Total</b>					<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	OR	1	-	1	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	SO	0	0	0	0	0	0	0	0	-
<b>4212000 Total</b>					<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	373,825	8,498	105,145	26,080	46,716	166,422	20,874	78	12
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	30,307	689	8,524	2,114	3,787	13,492	1,692	6	1
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	572	13	161	40	71	254	32	0	0
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	701	16	197	49	88	312	39	0	0
<b>4270000 Total</b>					<b>405,404</b>	<b>9,216</b>	<b>114,027</b>	<b>28,283</b>	<b>50,662</b>	<b>180,481</b>	<b>22,637</b>	<b>85</b>	<b>13</b>
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	1,287	29	362	90	161	573	72	0	0
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	3,242	74	912	226	405	1,443	181	1	0
<b>4280000 Total</b>					<b>4,529</b>	<b>103</b>	<b>1,274</b>	<b>316</b>	<b>566</b>	<b>2,016</b>	<b>253</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS	UNAS	Unassigned	SNP	559	13	157	39	70	249	31	0	0
<b>4281000 Total</b>					<b>559</b>	<b>13</b>	<b>157</b>	<b>39</b>	<b>70</b>	<b>249</b>	<b>31</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	UNAS	Unassigned	SNP	(5)	(0)	(2)	(0)	(1)	(2)	(0)	(0)	(0)
<b>4290000 Total</b>					<b>(5)</b>	<b>(0)</b>	<b>(2)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	UNAS	Unassigned	SNP	12,597	286	3,543	879	1,574	5,608	703	3	0
4310000	OTHER INTEREST EXP	UNAS	Unassigned	SNP	(7)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	UNAS	Unassigned	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	UNAS	Unassigned	SNP	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
<b>4310000 Total</b>					<b>12,582</b>	<b>286</b>	<b>3,539</b>	<b>878</b>	<b>1,572</b>	<b>5,601</b>	<b>703</b>	<b>3</b>	<b>0</b>
4313000	INT EXP ON REG LIAB	UNAS	Unassigned	SNP	6,766	154	1,903	472	846	3,012	378	1	0
<b>4313000 Total</b>					<b>6,766</b>	<b>154</b>	<b>1,903</b>	<b>472</b>	<b>846</b>	<b>3,012</b>	<b>378</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	(25,309)	(575)	(7,119)	(1,766)	(3,163)	(11,267)	(1,413)	(5)	(1)
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	1,418	32	399	99	177	631	79	0	0
<b>4320000 Total</b>					<b>(23,891)</b>	<b>(543)</b>	<b>(6,720)</b>	<b>(1,667)</b>	<b>(2,986)</b>	<b>(10,636)</b>	<b>(1,334)</b>	<b>(5)</b>	<b>(1)</b>
<b>Grand Total</b>					<b>213,518</b>	<b>6,085</b>	<b>59,510</b>	<b>14,148</b>	<b>25,083</b>	<b>96,920</b>	<b>11,727</b>	<b>33</b>	<b>11</b>



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

FERC Acct	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	107	2	31	8	14	47	6	0	(1)
SCHMAP	130100	Non - Deductible Expenses	SO	(28)	(1)	(8)	(2)	(4)	(12)	(2)	(0)	-
SCHMAP	130400	PMINon Deductible Exp	SE	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAP	130505	Executive Compensation 162(m)	SO	673	16	194	49	85	291	38	0	-
SCHMAP	130750	Nondeductible Fringe Benefits	SO	94	2	27	7	12	41	5	0	-
SCHMAP	130755	Nondeductible Parking Costs	SO	237	5	68	17	30	102	13	0	-
SCHMAP	505505	Income Tax Interest	SO	6	0	2	0	1	3	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	26	0	7	2	4	11	2	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	0	0	-
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	84	1	24	6	12	36	5	0	-
<b>SCHMAP Total</b>				<b>1,199</b>	<b>27</b>	<b>345</b>	<b>88</b>	<b>154</b>	<b>519</b>	<b>67</b>	<b>0</b>	<b>(1)</b>
SCHMAT	105100	Capitalized Labor Costs	SO	7,341	170	2,119	538	930	3,174	410	2	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,071,417	24,151	304,948	79,989	140,242	468,348	60,418	240	(6,920)
SCHMAT	105121	PMIBook Depreciation	SE	15,648	205	4,430	1,080	2,276	6,707	945	5	-
SCHMAT	105130	CIAC	CIAC	109,876	5,047	28,972	6,348	9,826	54,161	5,522	-	-
SCHMAT	105140	Highway relocation	SNPD	3,970	182	1,047	229	355	1,957	199	-	-
SCHMAT	105142	Avoided Costs	SNP	42,241	960	11,881	2,947	5,279	18,805	2,359	9	1
SCHMAT	105146	Capitalization of Test Energy	SG	2,295	31	658	172	313	988	131	1	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(2,297)	(53)	(663)	(168)	(291)	(993)	(128)	(0)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	942	32	371	128	78	315	17	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	31,569	733	9,110	2,312	3,998	13,647	1,761	6	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(15,565)	(361)	(4,492)	(1,140)	(1,971)	(6,729)	(868)	(3)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	832	19	240	61	105	360	46	0	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(6,620)	-	-	-	-	-	-	-	(6,620)
SCHMAT	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(328)	-	-	-	-	-	-	-	(328)
SCHMAT	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,352	-	-	-	-	-	-	-	1,352
SCHMAT	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(10,845)	-	-	-	-	-	-	-	(10,845)
SCHMAT	415270	Reg Asset - Electric Vehicle Charging In	OTHER	2,125	-	-	-	-	-	-	-	2,125
SCHMAT	415301	Environmental Costs WA	WA	771	-	-	771	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(72,694)	(952)	(20,580)	(5,019)	(10,574)	(31,156)	(4,390)	(24)	-
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	3,214	-	-	-	-	-	-	-	3,214
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(4)	-	-	-	-	-	-	-	(4)
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	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	(806)	-	-	-	-	-	(806)	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(522)	-	(522)	-	-	-	-	-	-
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(318)	-	-	-	-	(318)	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(106)	-	-	-	(106)	-	-	-	-
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	-	-	-	-	-	-	-
SCHMAT	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	-	-	-	3,810	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(1)	-	-	-	-	-	-	-	(1)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(203)	-	-	-	-	-	-	-	(203)



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

FERC Account	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	6	-	-	-	-	6	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	88	-	-	-	-	-	-	88
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	(304)	-	-	-	-	-	-	(304)
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	(615)	-	-	(615)	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	6,620	-	-	-	-	-	-	6,620
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	800	-	-	-	-	-	-	800
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,524)	-	-	-	-	-	-	(2,524)
SCHMAT	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(523)	-	-	(523)	-	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	WA	3,570	-	-	3,570	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(220)	-	-	-	-	-	-	(220)
SCHMAT	425360	Hermiston Swap	SG	172	2	49	13	23	74	10	0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	(421)	-	-	-	-	-	-	(421)
SCHMAT	430100	Customer Service / Weatherization	OTHER	(13,320)	-	-	-	-	-	-	(13,320)
SCHMAT	505125	ACCRUED ROYALTIES	SE	566	7	160	39	82	243	34	0
SCHMAT	505400	Bonus Liability	SO	(678)	(16)	(196)	(50)	(86)	(293)	(38)	(0)
SCHMAT	505450	Accrued Payroll Taxes	SO	(12,458)	(289)	(3,595)	(913)	(1,578)	(5,386)	(695)	(3)
SCHMAT	5054501	Accrued Payroll Taxes - PMI	SE	(550)	(7)	(156)	(38)	(80)	(236)	(33)	(0)
SCHMAT	505520	Bonus Accrual - PMI	SE	(126)	(2)	(36)	(9)	(18)	(54)	(8)	(0)
SCHMAT	505525	Accrued Severance -PMI	SE	62	1	18	4	9	27	4	0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	(1,465)	(34)	(423)	(107)	(186)	(633)	(82)	(0)
SCHMAT	505601	Sick Leave Accrual - PMI	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
SCHMAT	505700	Accrued Retention Bonus	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(123)	(2)	(35)	(9)	(17)	(53)	(7)	(0)
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(329)	-	-	-	-	-	-	(329)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	1,205	16	341	83	175	517	73	0
SCHMAT	610141	WA Rate Refunds	OTHER	997	-	-	-	-	-	-	997
SCHMAT	610145	REG LIAB-DSM	OTHER	(1,373)	-	-	-	-	-	-	(1,373)
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,639	-	3,639	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	-	-	1,356	-	-	-	-
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	(240)	-	-	-	-	-	-	(240)
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(1,571)	-	-	-	-	-	-	(1,571)
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	75	-	-	-	-	-	-	75
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	(385)	-	-	-	-	-	-	(385)
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	270	-	-	-	-	-	-	270
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	592	-	-	-	-	-	-	592
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(2,525)	-	-	-	-	-	-	(2,525)
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(6,509)	-	-	-	-	-	-	(6,509)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(1,040)	-	-	-	-	-	-	(1,040)
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	1,319	-	-	-	-	-	-	1,319
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	CA	(4)	(4)	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	799	-	799	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	CA	(31)	(31)	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	IDU	2,589	-	-	-	-	-	2,589	-



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

FERC Account	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	(515)	-	(515)	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	(870)	-	-	-	(870)	-	-	-
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	328	-	-	328	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,463	-	-	-	-	-	-	1,463
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	-	2,549	-	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	325	325	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(5,209)	-	(5,209)	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	(121)	-	(121)	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	57	-	-	-	-	57	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	13	-	-	13	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	1,883	-	-	-	-	-	-	1,883
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(3,867)	-	-	-	-	-	-	(3,867)
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	(15,068)	-	-	-	-	-	-	(15,068)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER	(43)	-	-	-	-	-	-	(43)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(7,423)	-	-	-	-	-	-	(7,423)
SCHMAT	715105	MCI FOG Wire Lease	SG	194	3	56	15	26	84	11	0
SCHMAT	715720	NW Power Act-WA	OTHER	(506)	-	-	-	-	-	-	(506)
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0	0	0	0	0	0	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(144)	(3)	(41)	(11)	(18)	(62)	(8)	(0)
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	504	11	142	35	63	224	28	0
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(121)	(3)	(35)	(9)	(15)	(52)	(7)	(0)
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	1,477	19	418	102	215	633	89	0
SCHMAT	920110	PMIWIY Extraction Tax	SE	148	2	42	10	22	63	9	0
<b>SCHMAT Total</b>				<b>1,122,391</b>	<b>30,402</b>	<b>332,938</b>	<b>77,340</b>	<b>152,137</b>	<b>523,483</b>	<b>67,647</b>	<b>233</b>
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	378	5	107	26	55	162	23	0
SCHMDP	120100	Preferred Dividend - PPL	SNP	86	2	24	6	11	38	5	0
SCHMDP	910900	PMI Depletion	SE	5,964	78	1,688	412	867	2,556	360	2
<b>SCHMDP Total</b>				<b>6,428</b>	<b>85</b>	<b>1,820</b>	<b>444</b>	<b>933</b>	<b>2,756</b>	<b>388</b>	<b>2</b>
SCHMDT	105122	Repair Deduction	SG	186,600	2,558	53,537	13,990	25,426	80,377	10,659	55
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,421,447	35,855	388,303	100,313	213,019	602,206	66,966	286
SCHMDT	105126	PMITax Depreciation	SE	6,069	79	1,718	419	883	2,601	366	2
SCHMDT	105137	Capitalized Depreciation	SO	9,611	223	2,774	704	1,217	4,155	536	2
SCHMDT	1051411	AFUDC - DEBT	SNP	23,790	541	6,691	1,660	2,973	10,591	1,328	5
SCHMDT	1051412	AFUDC - Equity	SNP	52,598	1,196	14,794	3,670	6,573	23,416	2,937	11
SCHMDT	105143	Basis Intangible Difference	SNP	324	7	91	23	40	144	18	0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	6,905	160	1,993	506	875	2,985	385	1
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	0	0	0	0	0	0	0	0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	80,696	1,873	23,288	5,911	10,221	34,884	4,502	17
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	2,539	59	733	186	322	1,098	142	1
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	164	2	46	11	24	70	10	0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(6,063)	(79)	(1,717)	(419)	(882)	(2,599)	(366)	(2)
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	576	26	152	33	52	284	29	-
SCHMDT	205205	Inventory Reserve - PMI	SE	2,651	35	751	183	386	1,136	160	1



Schedule M (Actuals)  
Twelve Months Ending - June 2022  
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FERC Account	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMDT	205411	PMISEC 263A Adjustment	SE	(4,318)	(57)	(1,222)	(298)	(628)	(1,850)	(261)	(1)	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	333	-	333	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	(160)	-	-	-	-	(160)	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	9	-	-	-	-	-	9	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	(220)	(3)	(63)	(17)	(30)	(95)	(13)	(0)	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	(97)	(1)	(28)	(7)	(13)	(42)	(6)	(0)	-
SCHMDT	210180	OTHER PREPAIDS	SO	(100)	(2)	(29)	(7)	(13)	(43)	(6)	(0)	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(41)	(1)	(12)	(3)	(6)	(18)	(2)	(0)	-
SCHMDT	210190	Prepaid Water Rights	SG	(62)	(1)	(18)	(5)	(8)	(27)	(4)	(0)	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	(15,599)	(362)	(4,502)	(1,143)	(1,976)	(6,743)	(870)	(3)	-
SCHMDT	320286	Reg Asset - Pension Settlement - OR	OTHER	4,243	-	-	-	-	-	-	-	4,243
SCHMDT	320287	Reg Asset - Pension Settlement - UT	OTHER	1,593	-	-	-	-	-	-	-	1,593
SCHMDT	320288	Reg Asset - Pension Settlement - WY	WYU	1,948	-	-	-	1,948	-	-	-	-
SCHMDT	415100	Reg Asset -WA Equity Advisory Group (CET	WA	713	-	-	713	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	781	11	224	59	106	336	45	0	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(1,968)	-	-	-	-	-	-	-	(1,968)
SCHMDT	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	217	-	-	-	-	-	-	-	217
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	11,378	-	-	-	-	-	-	-	11,378
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	(5,846)	(136)	(1,687)	(428)	(740)	(2,527)	(326)	(1)	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	(85,628)	(1,121)	(24,241)	(5,912)	(12,456)	(36,699)	(5,171)	(28)	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	1,323	1,323	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	286	-	-	-	-	-	286	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	3,234	-	3,234	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	924	-	-	-	-	924	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	5,978	-	-	5,978	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	202	-	-	-	202	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	OTHER	230	-	-	-	-	-	-	-	230
SCHMDT	415440	Reg Asset - Low Income Bill Discount - O	OTHER	2	-	-	-	-	-	-	-	2
SCHMDT	415441	Reg Asset - Utility Community Advisory G	OTHER	4	-	-	-	-	-	-	-	4
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,538	-	-	-	-	-	-	-	1,538
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(300)	-	-	-	-	-	(300)	-	-
SCHMDT	415655	CA GHG Allowance	OTHER	4,668	-	-	-	-	-	-	-	4,668
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	459	-	-	-	-	-	-	-	459
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	243	-	-	-	-	-	-	-	243
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	579	-	-	-	-	-	-	-	579
SCHMDT	415815	Insurance Reserve	SO	140,700	3,266	40,604	10,306	17,821	60,824	7,850	29	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	302	-	-	-	-	-	-	-	302
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(6)	-	-	-	-	-	-	-	(6)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	(36)	-	-	-	-	(36)	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(1,034)	-	-	-	-	-	-	-	(1,034)



Schedule M (Actuals)  
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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMDT	415870	CA Def Excess NPC	OTHER	3,263	-	-	-	-	-	-	3,263	
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	24,184	-	-	-	-	-	-	24,184	
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	21,319	-	-	-	-	-	-	21,319	
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	(35)	-	-	-	
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	(6)	-	-	-	-	
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	159	-	-	-	-	-	-	159	
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(504)	-	-	-	-	-	-	(504)	
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	7,774	-	-	-	-	-	-	7,774	
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	6,251	-	-	-	-	6,251	-	-	
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	(128)	-	-	-	
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	(442)	-	-	-	-	
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	4,932	-	-	-	4,932	-	-	-	
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	-	-	-	-	-	-	
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU	(1,387)	-	-	-	-	(1,387)	-	-	
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	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(465)	(6)	(133)	(35)	(63)	(200)	(27)	(0)	
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	7,353	-	-	-	-	-	-	7,353	
SCHMDT	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,626	-	-	-	-	-	-	1,626	
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	(63)	-	-	-	-	(63)	-	-	
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(40)	(2)	(11)	(2)	(4)	(20)	(2)	-	
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(4,084)	-	-	-	-	-	-	(4,084)	
SCHMDT	430110	Reg Asset balance reclass	OTHER	(1,373)	-	-	-	-	-	-	(1,373)	
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	6,917	-	-	-	-	-	-	6,917	
SCHMDT	505510	Vacation Accrual - PMI	SE	326	4	92	23	47	140	20	0	
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(28)	-	-	(28)	-	-	-	-	
SCHMDT	610100	PMIDEVT COST AMORT	SE	(701)	(9)	(199)	(48)	(102)	(301)	(42)	(0)	
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	12	2	0	
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(548)	(7)	(155)	(38)	(80)	(235)	(33)	(0)	
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(1,118)	(15)	(317)	(77)	(163)	(479)	(68)	(0)	
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	6	-	6	-	-	-	-	-	
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	(468)	-	-	-	-	-	-	(468)	
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(1,967)	-	-	-	-	-	-	(1,967)	
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	(127)	-	-	-	-	-	-	(127)	
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	2,127	-	-	-	2,127	-	-	-	
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	504	-	-	-	-	-	-	504	
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	1,952	45	563	143	247	844	109	0	
SCHMDT	720500	Severance Accrual	SO	423	10	122	31	54	183	24	0	
SCHMDT	720800	FAS 158 Pension Liability	SO	(9,613)	(223)	(2,774)	(704)	(1,217)	(4,155)	(536)	(2)	
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	26,239	609	7,572	1,922	3,323	11,343	1,464	5	
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	1,522	35	439	111	193	658	85	0	
SCHMDT	910530	Injuries and Damages Reserve	SO	(228,404)	(5,302)	(65,915)	(16,731)	(28,929)	(98,738)	(12,743)	(47)	
<b>SCHMDT Total</b>				<b>1,696,592</b>	<b>40,247</b>	<b>445,048</b>	<b>120,995</b>	<b>232,528</b>	<b>674,087</b>	<b>81,957</b>	<b>329</b>	<b>101,402</b>





Schedule M (Actuals)  
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 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Acct	FERC Secondary Acct	JARS Reg A	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>Grand Total</b>			<b>2,826,610</b>	<b>70,760</b>	<b>780,150</b>	<b>198,867</b>	<b>385,752</b>	<b>1,200,845</b>	<b>150,060</b>	<b>565</b>	<b>39,611</b>

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



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2022  
 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	105122	Repair Deduction	45,879	629	13,163	3,440	6,251	19,762	2,621	13	-
4101000	105125	Tax Depreciation	349,486	8,816	95,470	24,664	52,374	148,062	16,465	70	3,565
4101000	105126	282DIT PMIDepreciation-Tax	1,492	20	422	103	217	640	90	0	-
4101000	105137	Capitalized Depreciation	2,363	55	682	173	299	1,022	132	0	-
4101000	105141	AFUDC Debt	5,849	133	1,645	408	731	2,604	327	1	0
4101000	1051411	AFUDC Equity	12,932	294	3,637	902	1,616	5,757	722	3	0
4101000	105143	282Basis Intangible Difference	80	2	22	6	10	35	4	0	0
4101000	105147	Sec 1031 Like Kind Exchange	-	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	-	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	-	-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	1,698	39	490	124	215	734	95	0	-
4101000	105153	Contract Liability Basis Adjustment -Che	0	0	0	0	0	0	0	0	-
4101000	105165	Coal Mine Development	-	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	-	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	-	-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	19,840	461	5,726	1,453	2,513	8,577	1,107	4	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	-	-	-	-	-	-	-	-	-
4101000	105470	282Book Gain/Loss on Land Sales	624	14	180	46	79	270	35	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	-	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	22	0	6	2	3	10	1	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	18	0	5	1	3	8	1	0	-
4101000	120105	Willow Wind Account Receivable	-	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	(1,491)	(20)	(422)	(103)	(217)	(639)	(90)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	142	7	37	8	13	70	7	-	-
4101000	205205	Inventory Reserve - PMI	652	9	185	45	95	279	39	0	-
4101000	205411	190PMISec263A	(1,062)	(14)	(301)	(73)	(154)	(455)	(64)	(0)	-
4101000	210100	283OR PUC Prepaid Taxes	82	-	82	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	(39)	-	-	-	-	(39)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	2	-	-	-	-	-	2	-	-
4101000	210140	283WY PSC Prepaid Taxes	-	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	(54)	(1)	(16)	(4)	(7)	(23)	(3)	(0)	-
4101000	210175	Prepaid - FSA O&M - East	(24)	(0)	(7)	(2)	(3)	(10)	(1)	(0)	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	(24)	(1)	(7)	(2)	(3)	(11)	(1)	(0)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
4101000	210190	Prepaid Water Rights	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4101000	210195	Prepaid Surety Bond Costs	-	-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	-	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	-	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	-	-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	-	-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	(3,835)	(89)	(1,107)	(281)	(486)	(1,658)	(214)	(1)	-
4101000	320286	Reg Asset - Pension Settlement - OR	1,043	-	-	-	-	-	-	-	1,043
4101000	320287	Reg Asset - Pension Settlement - UT	392	-	-	-	-	-	-	-	392
4101000	320288	Reg Asset - Pension Settlement - WY	479	-	-	-	479	-	-	-	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	-	-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	-	-	-	-	-	-	-	-	-
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	175	-	-	175	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	192	3	55	14	26	83	11	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	-	-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	(484)	-	-	-	-	-	-	-	(484)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	53	-	-	-	-	-	-	-	53
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	2,797	-	-	-	-	-	-	-	2,797
4101000	415300	283Hazardous Waste/Environmental Cleanup	(1,437)	(33)	(415)	(105)	(182)	(621)	(80)	(0)	-
4101000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415410	Reg Asset - Energy West Mining	SE	(21,053)	(276)	(5,960)	(1,453)	(3,062)	(9,023)	(1,271)	(7)	-
4101000	415411	ContraRA DeerCreekAband CA	CA	325	325	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	70	-	-	-	-	-	70	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	795	-	795	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	227	-	-	-	-	227	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	1,470	-	-	1,470	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	50	-	-	-	50	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWA Pension WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	57	-	-	-	-	-	-	-	57
4101000	415440	Reg Asset - Low Income Bill Discount - O	OTHER	0	-	-	-	-	-	-	-	0
4101000	415441	Reg Asset - Utility Community Advisory G	OTHER	1	-	-	-	-	-	-	-	1
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	378	-	-	-	-	-	-	-	378
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(74)	-	-	-	-	-	(74)	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	-	-	-	-	-	-	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	1,148	-	-	-	-	-	-	-	1,148
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	113	-	-	-	-	-	-	-	113
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	60	-	-	-	-	-	-	-	60
4101000	415720	Reg Asset - Community Solar - OR	OTHER	142	-	-	-	-	-	-	-	142
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	-	-	-	-	-	-	-	-	-
4101000	415815	Insurance Reserve	SO	34,593	803	9,983	2,534	4,381	14,955	1,930	7	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	-	-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	-	-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	74	-	-	-	-	-	-	-	74
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(1)	-	-	-	-	-	-	-	(1)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(254)	-	-	-	-	-	-	-	(254)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	802	-	-	-	-	-	-	-	802
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	5,946	-	-	-	-	-	-	-	5,946
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,242	-	-	-	-	-	-	-	5,242
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	39	-	-	-	-	-	-	-	39
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415885	Reg Asset - Noncurrent Reclass - Other		(124)	-	-	-	-	-	-	(124)
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	1,911	-	-	-	-	-	-	-	1,911
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			-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current			-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No			-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu			-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu			-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs			-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA			-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases			-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	1,537	-	-	-	-	-	1,537	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I			-	-	-	-	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	1,213	-	-	-	-	1,213	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W			-	-	-	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	(85)	(85)	-	-	-	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID			-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT			-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY			-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	(341)	-	-	-	-	-	(341)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	(4,193)	-	-	-	-	(4,193)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	(1,394)	-	-	-	(1,394)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(114)	(2)	(33)	(9)	(16)	(49)	(7)	(0)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	1,808	-	-	-	-	-	-	-	1,808
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	400	-	-	-	-	-	-	-	400
4101000	425100	190Deferred Regulatory Expense-IDU	(16)	-	-	-	-	-	(16)	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance			-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu			-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback			-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	(10)	(0)	(3)	(1)	(1)	(5)	(0)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation			-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit			-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	(1,004)	-	-	-	-	-	-	-	(1,004)
4101000	430110	Reg Asset Balance Reclass	(338)	-	-	-	-	-	-	-	(338)
4101000	430111	Reg Assets - SB 1149 Balance Reclass			-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	1,701	-	-	-	-	-	-	-	1,701
4101000	430113	Reg Asset - Def NPC Balance Reclass			-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	80	1	23	6	12	34	5	0	-
4101000	505600	190Vacation Sickleave & PT Accrual			-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA			-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR			-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	(7)	-	-	(7)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	(172)	(2)	(49)	(12)	(25)	(74)	(10)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	7	0	2	1	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	(135)	(2)	(38)	(9)	(20)	(58)	(8)	(0)	-
4101000	610114	PMI EITF Pre stripping Cost	(275)	(4)	(78)	(19)	(40)	(118)	(17)	(0)	-
4101000	610146	190OR Reg Asset/Liability Consol	1	-	1	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705200	190OR Gain on Sale of Halsey-OR									
4101000	705210	190Property Insurance									
4101000	705261	Reg Liability - Sale of Renewable Energy	(115)								(115)
4101000	705265	Reg Liab - OR Energy Conservation Charge	(484)								(484)
4101000	705300	Reg. Liability - Deferred Benefit_Arch S									
4101000	705305	Reg Liability-CA Gain on Sale of Asset									
4101000	705337	Reg Liability - Sale of Renewable Energy	(31)								(31)
4101000	705454	Reg Liability - UT Property Insurance Re	523					523			
4101000	705534	Regulatory Liability - OR Asset Sale Gai									
4101000	705537	Regulatory Liability - Other Reg Liabili									
4101000	705700	Reg Liability - Current Reclass - Other									
4101000	705755	Reg Liability - Non current Reclass - Ot	124								124
4101000	715800	190Redding Contract									
4101000	720200	190Deferred Compensation Payout	480	11	138	35	61	207	27	0	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)									
4101000	720500	190Severance	104	2	30	8	13	45	6	0	
4101000	720800	190FAS 158 Pension Liability	(2,363)	(55)	(682)	(173)	(299)	(1,022)	(132)	(0)	
4101000	720805	FAS 158 - Funded Pension Asset	6,451	150	1,862	473	817	2,789	360	1	
4101000	720810	190FAS 158 Post Retirement Liability									
4101000	720815	FAS 158 Post Retirement Liability	374	9	108	27	47	162	21	0	
4101000	910530	190Injuries & Damages	(56,157)	(1,304)	(16,206)	(4,114)	(7,113)	(24,276)	(3,133)	(12)	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab									
<b>4101000 Total</b>			<b>417,134</b>	<b>9,895</b>	<b>109,422</b>	<b>29,749</b>	<b>57,171</b>	<b>165,735</b>	<b>20,151</b>	<b>81</b>	<b>24,931</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	(2,473)								(2,473)
4111000	105100	190CAPITALIZED LABOR COSTS	(1,805)	(42)	(521)	(132)	(229)	(780)	(101)	(0)	
4111000	105112	Non-Protected PP&E EDIT - UT									
4111000	1051151	Depreciation Flow-Through - CA	(289)	(289)							
4111000	1051152	Depreciation Flow-Through - FERC	(176)							(176)	
4111000	1051153	Depreciation Flow-Through - ID	(246)						(246)		
4111000	1051154	Depreciation Flow-Through - OR	(1,417)		(1,417)						
4111000	1051155	Depreciation Flow-Through - OTHER	(1,768)								(1,768)
4111000	1051156	Depreciation Flow-Through - UT	2,321					2,321			
4111000	1051157	Depreciation Flow-Through - WA	357			357					
4111000	1051158	Depreciation Flow-Through - WYP	(745)				(745)				
4111000	1051159	Depreciation Flow-Through - WYU	(641)				(641)				
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	(12)	(12)							
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	(0)							(0)	
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	(53)						(53)		
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	(205)		(205)						
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	(350)					(350)			
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	(188)			(188)					
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	(138)				(138)				
4111000	105120	Book Depreciation	(263,425)	(5,938)	(74,976)	(19,667)	(34,481)	(115,151)	(14,855)	(59)	1,701
4111000	105121	282DIT PMIDepreciation-Book	(3,847)	(50)	(1,089)	(266)	(560)	(1,649)	(232)	(1)	
4111000	105123	Sec 481a Adj- Repair Deduction									
4111000	105130	CIAC	(27,015)	(1,241)	(7,123)	(1,561)	(2,416)	(13,316)	(1,358)		
4111000	105140	Highway Relocation	(976)	(45)	(257)	(56)	(87)	(481)	(49)		
4111000	105142	Avoided Costs	(10,386)	(236)	(2,921)	(725)	(1,298)	(4,624)	(580)	(2)	(0)
4111000	105146	Capitalization of Test Energy	(564)	(8)	(162)	(42)	(77)	(243)	(32)	(0)	
4111000	105220	282CHOLLA TAX LEASE									
4111000	105471	UT Kalamath Relicensing Costs									
4111000	110100	283BOOK COST DEPLETION ADDBACK									
4111000	205100	190COAL PILE INVENTORY									
4111000	205210	ERC (Emission Reduction Credit) Impairme									



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	210200	283Prepaid Taxes-Property Taxes	565	13	163	41	72	244	32	0	-
4111000	220100	190Bad Debt Allowance	(232)	(8)	(91)	(31)	(19)	(78)	(4)	-	-
4111000	2874941	190Idaho ITC Credits									
4111000	320270	Reg Asset FAS 158 Pension Liab	(7,762)	(180)	(2,240)	(569)	(983)	(3,355)	(433)	(2)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	3,827	89	1,104	280	485	1,654	214	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(205)	(5)	(59)	(15)	(26)	(88)	(11)	(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	1,628								1,628
4111000	415251	Reg Asset - Low Carbon Energy Standards	81								81
4111000	415261	Reg Asset-UT Wildland Fire Protection	(332)								(332)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	2,666								2,666
4111000	415270	Reg Asset - Electric Vehicle Charging In	(523)								(523)
4111000	415301	190Hazardous Waste/Environmental-WA	(190)			(190)					
4111000	415406	Reg Asset Utah ECAM									
4111000	415423	Contra PP&E Deer Creek									
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	17,873	234	5,060	1,234	2,600	7,660	1,079	6	-
4111000	415425	Contra Reg Asset - UMWA Pension									
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	(790)								(790)
4111000	415430	Reg Asset - CA - Transportation Electri	1								1
4111000	415500	283Cholla Plt Trans-APS Amort									
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF									
4111000	415645	RA - OR OCAT Expense Deferral	(287)								(287)
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	198						198		
4111000	415724	Deferred Income Tax Expense ~ Cholla U4									
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	128		128						
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	78					78			
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	26				26				
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	(59)	(59)							
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	0								0
4111000	415841	Reg Asset - Emergency Service Programs -	50								50
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(1)						(1)		
4111000	415853	Powerdale Decommissioning Reg Asset - OR									
4111000	415854	Powerdale Decommissioning Reg Asset - WA									
4111000	415855	CA - January 2010 Storm Costs	(22)								(22)
4111000	415856	Powerdale Decommissioning Reg Asset - WY									
4111000	415857	ID - Deferred Overburden Costs	75								75
4111000	415858	WY - Deferred Overburden Costs	151				151				
4111000	415859	WY - Deferred Advertising Costs									
4111000	415865	Reg Asset - UT MPA									



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2022  
 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	415867	Reg Asset - CA Solar Feed-in Tariff		-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	(1,628)	-	-	-	-	-	-	-	(1,628)
4111000	415876	Deferred Excess Net PowerCosts - OR	(197)	-	-	-	-	-	-	-	(197)
4111000	415881	Deferral of Renewable Energy Credit - UT		-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA		-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs		-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs		-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	621	-	-	-	-	-	-	-	621
4111000	415927	Reg Liability - Depreciation Decrease De		-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning		-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	129	-	-	-	129	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	(878)	-	-	(878)	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	54	-	-	-	-	-	-	-	54
4111000	425125	Deferred Coal Cost - Arch		-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu		-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG		-	-	-	-	-	-	-	-
4111000	425280	283JOSEPH SETTLEMENT-SG		-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	(42)	(1)	(12)	(3)	(6)	(18)	(2)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	104	-	-	-	-	-	-	-	104
4111000	430100	283Weatherization	3,275	-	-	-	-	-	-	-	3,275
4111000	430117	Reg Asset - Current DSM		-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit		-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	(139)	(2)	(39)	(10)	(20)	(60)	(8)	(0)	-
4111000	505400	190Bonus Liability	167	4	48	12	21	72	9	0	-
4111000	505450	Accrued Payroll Taxes	3,063	71	884	224	388	1,324	171	1	-
4111000	5054501	Accrued Payroll Taxes - PMI	135	2	38	9	20	58	8	0	-
4111000	505520	Bonus Accrual - PMI	31	0	9	2	5	13	2	0	-
4111000	505525	Accrued Severance -PMI	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4111000	505600	190Vacation Sickleave & PT Accrual	360	8	104	26	46	156	20	0	-
4111000	505601	Sick Leave Accrual - PMI	2	0	1	0	0	1	0	0	-
4111000	505700	190Accrued Retention Bonus	2	0	1	0	0	1	0	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	30	0	9	2	4	13	2	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	81	-	-	-	-	-	-	-	81
4111000	605715	Trapper Mine Contract Obligation	(296)	(4)	(84)	(20)	(43)	(127)	(18)	(0)	-
4111000	610000	283PMI Development Costs		-	-	-	-	-	-	-	-
4111000	610141	190WA Rate Refunds	(245)	-	-	-	-	-	-	-	(245)
4111000	610144	Reg Liability - CA California Alternativ		-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	338	-	-	-	-	-	-	-	338
4111000	610148	Reg Liability - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	(895)	-	(895)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	(333)	-	-	(333)	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra		-	-	-	-	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	59	-	-	-	-	-	-	-	59





Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2022  
 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	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	386	-	-	-	-	-	-	-	386
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(19)	-	-	-	-	-	-	-	(19)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	95	-	-	-	-	-	-	-	95
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(66)	-	-	-	-	-	-	-	(66)
4111000	705280	Non-Property EDIT - CA	CA	(222)	(222)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(42)	-	-	-	-	-	(42)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	WA	(159)	-	-	(159)	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(412)	-	-	-	(412)	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(988)	(988)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,245)	-	-	-	-	-	(2,245)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(10,468)	-	(10,468)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(5,022)	-	-	(5,022)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(5,938)	-	-	-	(5,938)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(16,850)	-	-	-	-	(16,850)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(842)	(842)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(1,129)	-	-	-	-	-	(1,129)	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,151)	-	-	(3,151)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(8,396)	-	-	-	(8,396)	-	-	-	-
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	(146)	-	-	-	-	-	-	-	(146)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	621	-	-	-	-	-	-	-	621
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,600	-	-	-	-	-	-	-	1,600
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	256	-	-	-	-	-	-	-	256
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(324)	-	-	-	-	-	-	-	(324)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(532)	(532)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	542	-	-	-	-	-	542	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	-	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(23,997)	-	-	-	-	(23,997)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(1,919)	-	-	(1,919)	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(3,071)	-	-	-	(3,071)	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	1	1	-	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(196)	-	(196)	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	8	8	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	(637)	-	-	-	-	-	(637)	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	127	-	127	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	214	-	-	-	-	214	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	(81)	-	-	-	(81)	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(360)	-	-	-	-	-	-	-	(360)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(627)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	(80)	(80)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,281	-	1,281	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	30	-	-	30	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(14)	-	-	-	-	-	(14)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(3)	-	-	-	(3)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2022  
 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	705511	Regulatory Liability - CA Deferred Exces	(463)	-	-	-	-	-	-	-	(463)
4111000	705514	Regulatory Liability - OR Deferred Exces		-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	951	-	-	-	-	-	-	-	951
4111000	705517	Regulatory Liability - UT Deferred Exces		-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces		-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	3,705	-	-	-	-	-	-	-	3,705
4111000	705521	Regulatory Liability - WY Deferred Exces	11	-	-	-	-	-	-	-	11
4111000	705522	Regulatory Liability - UT RECS in Rates		-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates		-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR		-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in		-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	1,825	-	-	-	-	-	-	-	1,825
4111000	705536	Regulatory Liability - CA GreenHouse Gas		-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback		-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other		-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	(48)	(1)	(14)	(4)	(6)	(21)	(3)	(0)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	124	-	-	-	-	-	-	-	124
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	35	1	10	3	4	15	2	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli		-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(124)	(3)	(35)	(9)	(15)	(55)	(7)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	30	1	9	2	4	13	2	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(363)	(5)	(103)	(25)	(53)	(156)	(22)	(0)	-
4111000	920110	190PMIWyExtractionTax	(36)	(0)	(10)	(3)	(5)	(16)	(2)	(0)	-
4111000	930100	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	15	0	4	1	2	7	1	0	-
<b>4111000 Total</b>			<b>(367,094)</b>	<b>(10,361)</b>	<b>(93,944)</b>	<b>(29,096)</b>	<b>(56,744)</b>	<b>(167,577)</b>	<b>(19,804)</b>	<b>(233)</b>	<b>10,664</b>
<b>Grand Total</b>			<b>50,041</b>	<b>(465)</b>	<b>15,478</b>	<b>653</b>	<b>427</b>	<b>(1,842)</b>	<b>347</b>	<b>(152)</b>	<b>35,595</b>



**Investment Tax Credit Amortization (Actuals)**

Sum of Range: 07/2021 - 06/2022

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
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,226)	-	-	-	(45)	(1,041)	(138)	(1)	-
<b>4114000 Total</b>					<b>(1,226)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45)</b>	<b>(1,041)</b>	<b>(138)</b>	<b>(1)</b>	<b>-</b>
<b>Grand Total</b>					<b>(1,226)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45)</b>	<b>(1,041)</b>	<b>(138)</b>	<b>(1)</b>	<b>-</b>

# **B8. PLANT IN SERVICE**



**Electric Plant in Service (Actuals)**  
 Year End: 06/2022  
 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	13,160	180	3,776	987	1,793	5,668	752	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	177,567	2,434	50,945	13,313	24,195	76,485	10,143	52
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,500	144	3,012	787	1,431	4,523	600	3
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	50,511	692	14,492	3,787	6,882	21,757	2,885	15
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,619	-	-	-	-	1,619	-	-
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	261	3,246	824	1,425	4,863	628	2
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	76	950	241	417	1,423	184	1
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	102	1,273	323	559	1,906	246	1
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,796	390	4,847	1,230	2,127	7,261	937	3
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	147,985	3,417	45,525	10,028	10,651	72,066	6,299	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,161	4,252	52,858	13,417	23,199	79,180	10,219	38
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,323	46	953	249	453	1,431	190	1
1010000	ELEC PLANT IN SERV 3032140	ESM-IRP	SO	2,069	48	597	152	262	894	115	0
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,359	101	1,258	319	552	1,885	243	1
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	72	890	226	390	1,333	172	1
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,429	33	412	105	181	618	80	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	31	387	98	170	580	75	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,638	38	473	120	208	708	91	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,297	100	1,240	315	544	1,858	240	1
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,375	32	397	101	174	594	77	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	136	1,696	430	744	2,541	328	1
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	68	839	213	368	1,257	162	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	47	583	148	256	873	113	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	209	2,597	659	1,140	3,890	502	2
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,577	246	3,052	775	1,340	4,572	590	2
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	241	2,997	761	1,316	4,490	579	2
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	44	553	140	243	828	107	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	56	697	177	306	1,044	135	0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	313	3,892	988	1,708	5,830	752	3
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,474	150	1,868	474	820	2,799	361	1
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	22	459	120	218	689	91	0
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	7,469	173	2,155	547	946	3,229	417	2
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	59	16	28	89	12	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	15	4	7	22	3	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	318	6,656	1,739	3,161	9,993	1,325	7
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	187	49	89	281	37	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	34	9	16	51	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FMTR ENHANCE -	SO	2,629	61	759	193	333	1,137	147	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	279	3,465	879	1,521	5,190	670	2
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	120	2,517	658	1,195	3,779	501	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	7,015	163	2,024	514	888	3,032	391	1
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	89,206	1,223	25,594	6,688	12,155	38,425	5,095	26
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	135	1,805	398	422	2,858	250	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	92	1,148	291	504	1,720	222	1
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	29,411	683	8,488	2,154	3,725	12,714	1,641	6
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,934	114	1,518	334	355	2,403	210	-
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	47,420	1,095	14,588	3,213	3,413	23,093	2,019	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	5,374	125	1,551	394	681	2,323	300	1
1010000	ELEC PLANT IN SERV 3033270	CES - Customer Experience System	CN	10,516	243	3,235	713	757	5,121	448	-
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	7,595	176	2,192	556	962	3,283	424	2
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,903	90	1,201	264	281	1,666	-	-
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	334	74	78	529	46	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	19,936	463	5,753	1,460	2,525	8,618	1,112	4
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,131	139	2,907	760	1,380	4,364	579	3
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	-	-	-	-



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	-	158	-	-	-
1010000	ELEC PLANT IN SERV	3033380	GAS PLANT INTANGIBLES	SG	1,601	22	459	120	218	690	91	0	-
1010000	ELEC PLANT IN SERV	3033390	CYME GATEWAY	SO	923	21	266	68	117	399	52	0	-
1010000	ELEC PLANT IN SERV	3033410	M365	SO	3,712	86	1,071	272	470	1,605	207	1	-
1010000	ELEC PLANT IN SERV	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	309	7	89	23	39	134	17	0	-
1010000	ELEC PLANT IN SERV	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,803	42	520	132	228	779	101	0	-
1010000	ELEC PLANT IN SERV	3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,684	39	486	123	213	728	94	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	13	-	-	-	-	-	13	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	9	0	3	1	1	4	1	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,527	103	2,160	564	1,026	3,242	430	2	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	43,035	999	12,419	3,152	5,451	18,604	2,401	9	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	7	-	-	-	-	7	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	16	-	-	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	324	-	-	-	324	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	24	501	131	238	751	100	1	-
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	95	1,271	280	297	2,012	176	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,447	34	418	106	183	625	81	0	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	18	375	98	178	563	75	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,825	176	3,680	962	1,747	5,524	733	4	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	41,789	573	11,990	3,133	5,694	18,000	2,387	12	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	489	10,225	2,672	4,856	15,351	2,036	10	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	11	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,005,108	13,778	288,371	75,358	136,953	432,942	57,412	295	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,388,498	60,156	1,259,083	329,026	597,962	1,890,310	250,671	1,290	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	959,694	13,155	275,341	71,953	130,765	413,380	54,818	282	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	425,356	5,831	122,037	31,891	57,958	183,218	24,296	125	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	49	1	14	4	7	21	3	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,724	435	9,102	2,378	4,323	13,665	1,812	9	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	2	49	13	23	74	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	23,596	323	6,770	1,769	3,215	10,164	1,348	7	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	79	1,658	433	788	2,490	330	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	110	2,305	602	1,095	3,461	459	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	381	5	109	29	52	164	22	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	40	10	19	60	8	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	407	6	117	31	55	175	23	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	129	2	37	10	18	56	7	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	89	23	42	133	18	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	401	5	115	30	55	173	23	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	8,605	118	2,469	645	1,172	3,706	492	3	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	73,066	1,002	20,963	5,478	9,956	31,473	4,174	21	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	9,420	129	2,703	706	1,284	4,058	538	3	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	162,053	2,221	46,494	12,150	22,081	69,803	9,256	48	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	104	27	50	157	21	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,698	325	6,799	1,777	3,229	10,208	1,354	7	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,056	28	590	154	280	886	117	1	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,697	201	4,217	1,102	2,003	6,331	839	4	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,587	90	1,890	494	898	2,837	376	2	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	28,204	387	8,092	2,115	3,843	12,149	1,611	8	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	407,457	5,585	116,901	30,549	55,519	175,509	23,274	120	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	74,118	1,016	21,265	5,557	10,099	31,926	4,234	22	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	24,116	331	6,919	1,808	3,286	10,388	1,377	7	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	118	31	56	177	23	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	54	14	26	81	11	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	18	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	97,008	1,330	27,832	7,273	13,218	41,785	5,541	29	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,956	698	14,620	3,820	6,943	21,949	2,911	15	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	69,972	959	20,075	5,246	9,534	30,140	3,997	21	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,580	200	4,183	1,093	1,987	6,280	833	4	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,898	40	831	217	395	1,248	166	1	-



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1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	18	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	169	2	49	13	23	73	10	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,390	33	686	179	326	1,029	137	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,392	321	6,711	1,754	3,187	10,076	1,336	7	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,139	43	901	235	428	1,352	179	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	12,648	173	3,629	948	1,723	5,448	722	4	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,855	80	1,680	439	798	2,522	334	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	448	9,384	2,452	4,457	14,089	1,868	10	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	273,326	3,747	78,419	20,493	37,242	117,733	15,612	80	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,412	225	4,709	1,231	2,236	7,069	937	5	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	4,032,391	55,274	1,156,914	302,327	549,440	1,736,920	230,330	1,185	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	591,385	8,106	169,672	44,339	80,580	254,734	33,780	174	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	285	-	-	-	-	285	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	455,494	6,244	130,684	34,150	62,064	196,200	26,018	134	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improveme	OR	238	-	238	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	24,561	337	7,047	1,841	3,347	10,580	1,403	7	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	241	63	115	362	48	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	62,976	863	18,068	4,722	8,581	27,126	3,597	19	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	273,198	3,745	78,382	20,483	37,225	117,678	15,605	80	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	373,463	5,119	107,149	28,000	50,887	160,866	21,332	110	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,435,715	33,388	698,819	182,617	331,882	1,049,165	139,128	716	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	179,869	2,466	51,605	13,486	24,508	77,477	10,274	53	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	25,855	354	7,418	1,938	3,523	11,137	1,477	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,500,486	20,568	430,497	112,498	204,451	646,322	85,708	441	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,238,291	16,974	355,272	92,840	168,725	533,384	70,731	364	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,620,857	22,218	465,032	121,523	220,853	698,171	92,583	476	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,858	53	1,107	289	526	1,662	220	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	124	2,605	681	1,237	3,911	519	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,141	166	3,483	910	1,654	5,230	694	4	-
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	924	924	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	26,489	-	-	-	-	26,489	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
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	1,189	1,189	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,756	-	-	-	-	-	1,756	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,569	-	5,569	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	12,514	-	-	-	-	12,514	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	487	-	-	487	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,808	-	-	-	4,808	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	6,999	-	-	-	6,999	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,275	5,275	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	4,229	-	-	-	-	-	4,229	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	34,482	-	34,482	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	65,815	-	-	-	-	65,815	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	8,432	-	-	8,432	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	18,731	-	-	-	18,731	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	5,027	-	-	-	5,027	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	31,075	31,075	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	44,720	-	-	-	-	-	44,720	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	285,191	-	285,191	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	551,403	-	-	-	-	551,403	-	-	-



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1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	85,471	-	-	85,471	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	139,499	-	-	-	139,499	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	20,248	-	-	-	20,248	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	453	453	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	603	-	-	-	-	603	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,652	-	4,652	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,550	-	-	-	7,550	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,594	-	1,594	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,174	-	-	-	2,174	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	339	-	-	-	339	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	91,828	91,828	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	103,230	-	-	-	-	103,230	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	486,939	-	486,939	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	453,866	-	-	-	453,866	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	122,898	-	122,898	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	154,292	-	-	-	154,292	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	30,519	-	-	-	30,519	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	45,698	45,698	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	44,675	-	-	-	-	44,675	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	311,693	-	311,693	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	281,007	-	-	-	281,007	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	88,006	-	88,006	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	116,690	-	-	-	116,690	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	15,177	-	-	-	15,177	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	19,283	19,283	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	13,110	-	-	-	-	13,110	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	113,765	-	113,765	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	251,026	-	-	-	251,026	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	22,856	-	22,856	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	29,144	-	-	-	29,144	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,391	-	-	-	5,391	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,696	21,696	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	34,412	-	-	-	-	34,412	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	221,113	-	221,113	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	664,810	-	-	-	664,810	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	35,311	-	35,311	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	51,544	-	-	-	51,544	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	19,239	-	-	-	19,239	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	59,018	59,018	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	90,929	-	-	-	-	90,929	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	516,401	-	516,401	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	633,831	-	-	-	633,831	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	126,308	-	126,308	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	118,316	-	-	-	118,316	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,504	-	-	-	16,504	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	11,554	11,554	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	10,098	-	-	-	-	10,098	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	111,134	-	111,134	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	104,838	-	-	-	104,838	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	27,296	-	27,296	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	19,967	-	-	-	19,967	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,411	-	-	-	4,411	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,838	17,838	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	41,364	-	-	-	-	41,364	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	229,884	-	229,884	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	302,194	-	-	-	302,194	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	49,262	-	49,262	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	39,289	-	-	-	39,289	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	13,338	-	-	-	13,338	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,948	8,948	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,491	-	-	-	-	15,491	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	100,856	-	100,856	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	108,278	-	-	-	-	108,278	-





**Electric Plant in Service (Actuals)**  
 Year End: 06/2022  
 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	3700000	METERS	WA	15,219	-	-	15,219	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,884	-	-	-	14,884	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,830	-	-	-	2,830	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	282	282	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,666	-	2,666	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,167	-	-	-	-	4,167	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	524	-	-	524	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	838	-	-	-	838	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	856	-	-	-	-	-	856	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,996	-	24,996	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,397	-	-	-	-	21,397	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,045	-	-	4,045	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,712	-	-	-	8,712	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,300	-	-	-	2,300	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	26	347	76	81	550	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	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	174	2,169	551	952	3,249	419	2	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	2,669	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,863	-	-	-	1,863	-	-	-	-
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	28	7	12	41	5	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	-	-	-	-	84	-	-	-
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	3,824	3,824	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	189	2,525	556	591	3,997	349	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	12,178	-	-	-	-	-	12,178	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	37,707	-	37,707	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	894	12	253	62	130	383	54	0	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	11,945	164	3,427	896	1,628	5,145	682	4	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	106,112	2,463	30,623	7,773	13,440	45,872	5,920	22	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	46,826	-	-	-	-	46,826	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,761	-	-	11,761	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	11,976	-	-	-	11,976	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,059	-	-	-	4,059	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,654	-	5,654	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,815	42	524	133	230	785	101	0	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	33	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,533	-	-	2,533	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,605	-	-	-	4,605	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	982	23	302	67	71	478	42	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	81	-	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,311	-	1,311	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,711	23	491	128	233	737	98	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	14,983	348	4,324	1,098	1,898	6,477	836	3	-



Electric Plant in Service (Actuals)  
 Year End: 06/2022  
 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	UT	958	-	-	-	-	958	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	60	-	-	60	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	511	-	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	46	-	-	-	46	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	52	52	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,759	64	849	187	199	1,344	117	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	424	-	-	-	-	-	424	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	873	-	873	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	28	0	8	2	4	12	2	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,669	37	766	200	364	1,150	152	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	58,221	1,352	16,802	4,265	7,374	25,168	3,248	12	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	713	-	-	-	-	713	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	373	-	-	373	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,703	-	-	-	1,703	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	76	-	-	-	76	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	2	-	2	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	37	1	11	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	763	18	220	56	97	330	43	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	290	-	-	-	-	-	290	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,920	-	1,920	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25	0	7	2	4	11	2	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	545	7	156	41	74	235	31	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	565	13	163	41	72	244	32	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,309	-	-	-	-	3,309	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	239	-	-	239	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	701	-	-	-	701	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	261	-	261	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	197	5	57	14	25	85	11	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	754	-	-	-	-	754	-	-	-
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	436	436	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	2,034	-	-	-	-	-	2,034	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,776	-	5,776	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	71	1	20	5	10	30	4	0	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,650	119	2,482	649	1,179	3,726	494	3	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,287	30	371	94	163	556	72	0	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	8,671	-	-	-	-	8,671	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,358	-	-	1,358	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,279	-	-	-	2,279	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	387	-	-	-	387	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	1,541	1,541	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	4,489	-	-	-	-	-	4,489	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	14,568	-	14,568	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	181	2	51	12	26	77	11	0	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	7,262	100	2,083	544	989	3,128	415	2	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	311	7	90	23	39	134	17	0	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	22,573	-	-	-	-	22,573	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	3,251	-	-	3,251	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	5,576	-	-	-	5,576	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	1,303	-	-	-	1,303	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	352	-	352	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,767	52	1,081	282	513	1,623	215	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	215	-	-	-	-	215	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	641	641	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	2,500	-	-	-	-	-	2,500	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	5,199	-	5,199	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	12	3	6	18	2	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,958	27	562	147	267	843	112	1	-



Electric Plant in Service (Actuals)  
 Year End: 06/2022  
 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 3920900	TRAILERS	SO	1,172	27	338	86	148	507	65	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	12,015	-	-	-	-	12,015	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	1,168	-	-	1,168	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	4,313	-	-	-	4,313	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	1,208	-	-	-	1,208	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	329	329	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	259	-	-	-	-	-	259	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	758	-	758	-	-	-	-	-	-
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	1,314	18	377	99	179	566	75	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	76	2	22	6	10	33	4	0	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	578	-	-	-	-	578	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	176	-	-	176	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	470	-	-	-	470	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	81	-	-	-	81	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	457	6	131	34	62	197	26	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	5	62	16	27	93	12	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	2,993	69	864	219	379	1,294	167	1	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	156	156	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	599	-	-	-	-	-	599	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,832	-	2,832	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	6,464	89	1,855	485	881	2,784	369	2	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	218	5	63	16	28	94	12	0	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	4,040	-	-	-	-	4,040	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	697	-	-	697	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	1,252	-	-	-	1,252	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	1,049	1,049	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,213	-	-	-	-	-	2,213	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,737	-	10,737	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	126	2	36	9	18	54	8	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	22,035	302	6,322	1,652	3,002	9,491	1,259	6	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,834	43	529	134	232	793	102	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	16,440	-	-	-	-	16,440	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,748	-	-	2,748	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,157	-	-	-	4,157	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	333	-	-	-	333	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	459	459	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,363	-	-	-	-	-	1,363	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	10,078	-	10,078	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SE	1,326	17	375	92	193	568	80	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	6,730	92	1,931	505	917	2,899	384	2	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	5,157	120	1,488	378	653	2,229	288	1	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	7,854	-	-	-	-	7,854	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,441	-	-	1,441	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,659	-	-	-	2,659	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	94	-	-	-	94	-	-	-	-
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	3,952	-	-	-	-	-	3,952	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	15,250	-	15,250	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	254	3	73	19	35	109	15	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	753	17	217	55	95	326	42	0	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	15,964	-	-	-	-	15,964	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	3,115	-	-	3,115	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	6,170	-	-	-	6,170	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	994	-	-	-	994	-	-	-	-
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	36	9	17	54	7	0	-



Electric Plant in Service (Actuals)  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	798	-	-	-	798	-	-	
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	4,693	-	-	-	4,693	-	-	
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	15,636	-	15,636	-	-	-	-	
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,231	17	353	92	168	530	70	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,265	29	365	93	160	547	71	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	17,239	-	-	-	-	17,239	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	8,364	-	-	-	8,364	-	-	-
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	1,520	-	1,520	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,010	41	864	226	410	1,297	172	1
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	417	-	-	-	-	417	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	34,610	474	9,930	2,595	4,716	14,908	1,977	10
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	16	205	52	90	307	40	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	2,940	-	-	-	-	2,940	-	-
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	4,077	-	-	-	-	4,077	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	11,371	-	11,371	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	4	93	24	44	140	19	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	983	23	284	72	125	425	55	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	18,510	-	-	-	-	18,510	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,697	-	-	-	4,697	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,624	-	-	-	1,624	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	720	720	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,433	-	-	-	-	2,433	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,749	-	3,749	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	67	16	34	101	14	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,754	93	1,938	506	920	2,909	386	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	561	13	162	41	71	242	31	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	9,831	-	-	-	-	9,831	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,288	-	-	1,288	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	3,293	-	-	-	3,293	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	751	-	-	-	751	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,715	5,715	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,449	80	1,061	234	248	1,679	147	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	13,755	-	-	-	-	-	13,755	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	59,104	-	59,104	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	280	4	79	19	41	120	17	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	186,215	2,553	53,426	13,961	25,373	80,211	10,637	55
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	93,620	2,173	27,018	6,858	11,858	40,471	5,223	19
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	61,304	-	-	-	-	61,304	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,174	-	-	12,174	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,628	-	-	-	25,628	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,870	-	-	-	5,870	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	341	341	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	324	-	-	-	-	324	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,407	-	2,407	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	82	1	23	6	12	35	5	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,048	55	1,161	304	552	1,744	231	1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	186	4	54	14	24	81	10	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,815	-	-	-	-	1,815	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	480	-	-	480	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	623	-	-	-	623	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	132	-	-	-	132	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	56	56	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	79	2	24	5	6	38	3	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	81	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,316	-	1,316	-	-	-	-	-



**Electric Plant in Service (Actuals)**  
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,925	40	839	219	399	1,260	167	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,042	47	589	150	259	883	114	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,419	-	-	-	-	1,419	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	189	-	-	189	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	236	-	-	-	236	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,823	24	516	126	265	781	110	1	-
<b>1010000 Total</b>					<b>31,771,962</b>	<b>662,791</b>	<b>9,268,432</b>	<b>2,357,526</b>	<b>4,082,657</b>	<b>13,620,753</b>	<b>1,773,196</b>	<b>6,605</b>	<b>-</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(15)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,239)	(29)	(358)	(91)	(157)	(536)	(69)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(25,098)	(344)	(7,201)	(1,882)	(3,420)	(10,811)	(1,434)	(7)	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,229)	(44)	(926)	(242)	(440)	(1,391)	(184)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(373)	(373)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(695)	-	-	-	-	-	(695)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(797)	-	(797)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(1,691)	-	-	-	-	(1,691)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(302)	-	-	(302)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(382)	-	-	-	(382)	-	-	-	-
<b>1019000 Total</b>					<b>(33,822)</b>	<b>(791)</b>	<b>(9,286)</b>	<b>(2,518)</b>	<b>(4,401)</b>	<b>(14,435)</b>	<b>(2,383)</b>	<b>(9)</b>	<b>-</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(159)	(41)	(75)	(238)	(32)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	159	41	75	238	32	0	-
<b>1020000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	5,377	5,377	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	7,100	-	-	-	-	-	7,100	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	19,267	-	19,267	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	32,052	-	-	-	-	32,052	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	11,604	-	-	11,604	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	6,584	-	-	-	6,584	-	-	-	-
<b>1061000 Total</b>					<b>81,984</b>	<b>5,377</b>	<b>19,267</b>	<b>11,604</b>	<b>6,584</b>	<b>32,052</b>	<b>7,100</b>	<b>-</b>	<b>-</b>
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	213,983	2,933	61,393	16,043	29,157	92,171	12,223	63	-
<b>1062000 Total</b>					<b>213,983</b>	<b>2,933</b>	<b>61,393</b>	<b>16,043</b>	<b>29,157</b>	<b>92,171</b>	<b>12,223</b>	<b>63</b>	<b>-</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	101,248	1,388	29,049	7,591	13,796	43,612	5,783	30	-
<b>1063000 Total</b>					<b>101,248</b>	<b>1,388</b>	<b>29,049</b>	<b>7,591</b>	<b>13,796</b>	<b>43,612</b>	<b>5,783</b>	<b>30</b>	<b>-</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	67,879	1,576	19,589	4,972	8,597	29,344	3,787	14	-
<b>1064000 Total</b>					<b>67,879</b>	<b>1,576</b>	<b>19,589</b>	<b>4,972</b>	<b>8,597</b>	<b>29,344</b>	<b>3,787</b>	<b>14</b>	<b>-</b>
<b>Grand Total</b>					<b>32,203,234</b>	<b>673,274</b>	<b>9,388,444</b>	<b>2,395,220</b>	<b>4,136,390</b>	<b>13,803,497</b>	<b>1,799,707</b>	<b>6,703</b>	<b>-</b>

# **B9. CAPITAL LEASE PLANT**



**Capital Lease (Actuals)**

Year End: 06/2022

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	2,714	-	2,714	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	167	3,489	912	1,657	5,237	695
<b>1011000 Total</b>					<b>14,874</b>	<b>167</b>	<b>6,203</b>	<b>912</b>	<b>1,657</b>	<b>5,237</b>	<b>695</b>
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,562)	-	(1,562)	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(3,190)	(44)	(915)	(239)	(435)	(1,374)	(182)
<b>1011500 Total</b>					<b>(4,752)</b>	<b>(44)</b>	<b>(2,478)</b>	<b>(239)</b>	<b>(435)</b>	<b>(1,374)</b>	<b>(182)</b>
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-
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	66	1,375	359	653	2,064	274
<b>1011900 Total</b>					<b>19,653</b>	<b>66</b>	<b>4,521</b>	<b>359</b>	<b>653</b>	<b>13,779</b>	<b>274</b>
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(11,714)	-	-	-	-	(11,714)	-
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)	(66)	(1,375)	(359)	(653)	(2,064)	(274)
<b>1011950 Total</b>					<b>(19,653)</b>	<b>(66)</b>	<b>(4,521)</b>	<b>(359)</b>	<b>(653)</b>	<b>(13,779)</b>	<b>(274)</b>
<b>Grand Total</b>					<b>10,121</b>	<b>123</b>	<b>3,725</b>	<b>672</b>	<b>1,222</b>	<b>3,864</b>	<b>512</b>

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





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

Year End: 06/2022

Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,358	19	389	102	185	585	78	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	10	216	57	103	325	43	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
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	5,716	-	-	-	-	5,716	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
<b>1050000 Total</b>					<b>15,405</b>	<b>712</b>	<b>7,500</b>	<b>158</b>	<b>288</b>	<b>6,625</b>	<b>121</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>15,405</b>	<b>712</b>	<b>7,500</b>	<b>158</b>	<b>288</b>	<b>6,625</b>	<b>121</b>	<b>1</b>	<b>-</b>

# **B11. MISC. DEFERRED DEBITS**



Deferred Debits (Actuals)  
 Year End: 06/2022  
 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	31	664	162	341	1,006	142	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(27)	(578)	(141)	(297)	(874)	(123)	(1)	-
<b>1861000 Total</b>					<b>307</b>	<b>4</b>	<b>87</b>	<b>21</b>	<b>45</b>	<b>131</b>	<b>19</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	39	1	11	3	5	17	2	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,873	-	-	-	-	-	-	-	1,873
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	187	-	-	-	-	-	-	-	187
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	137	-	-	-	-	-	-	-	137
<b>1861200 Total</b>					<b>2,235</b>	<b>1</b>	<b>11</b>	<b>3</b>	<b>5</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>2,197</b>
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	168	2	47	12	24	72	10	0	-
<b>1865000 Total</b>					<b>168</b>	<b>2</b>	<b>47</b>	<b>12</b>	<b>24</b>	<b>72</b>	<b>10</b>	<b>0</b>	<b>-</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	108	-	-	-	-	-	-	-	108
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	726	10	208	54	99	313	41	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,594	22	457	119	217	686	91	0	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	28,178	386	8,085	2,113	3,839	12,138	1,610	8	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	16,545	227	4,747	1,240	2,254	7,127	945	5	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	4,768	65	1,368	357	650	2,054	272	1	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	4,135	57	1,186	310	563	1,781	236	1	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,308	18	375	98	178	563	75	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	197	3	56	15	27	85	11	0	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	3,049	42	875	229	416	1,314	174	1	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	2,262	31	649	170	308	975	129	1	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	561	8	161	42	76	242	32	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	3,704	51	1,063	278	505	1,595	212	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,517	21	435	114	207	653	87	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	2,682	37	769	201	365	1,155	153	1	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,276	45	940	246	446	1,411	187	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	3,702	51	1,062	278	504	1,594	211	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	3,867	53	1,110	290	527	1,666	221	1	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	1,917	26	550	144	261	826	110	1	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	920	13	264	69	125	396	53	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	3,263	45	936	245	445	1,406	186	1	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	3,802	52	1,091	285	518	1,638	217	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	3,983	55	1,143	299	543	1,716	227	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	517	7	148	39	71	223	30	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	1,459	20	419	109	199	628	83	0	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	1,518	21	436	114	207	654	87	0	-
<b>1868000 Total</b>					<b>99,560</b>	<b>1,363</b>	<b>28,533</b>	<b>7,456</b>	<b>13,551</b>	<b>42,838</b>	<b>5,681</b>	<b>29</b>	<b>108</b>
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,418	33	694	181	329	1,042	138	1	-
<b>1869000 Total</b>					<b>2,418</b>	<b>33</b>	<b>694</b>	<b>181</b>	<b>329</b>	<b>1,042</b>	<b>138</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>104,688</b>	<b>1,403</b>	<b>29,372</b>	<b>7,673</b>	<b>13,954</b>	<b>44,099</b>	<b>5,850</b>	<b>30</b>	<b>2,305</b>

# **B12. BLANK**

# **B13. MATERIALS & SUPPLIES**



**Material & Supplies (Actuals)**  
 Year End: 06/2022  
 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			39,958	523	11,312	2,759	5,813	17,126	2,413	13	-
<b>1511120 Total</b>					<b>39,958</b>	<b>523</b>	<b>11,312</b>	<b>2,759</b>	<b>5,813</b>	<b>17,126</b>	<b>2,413</b>	<b>13</b>	<b>-</b>
1511130	COAL INVNTY-HTG	0			22,307	292	6,315	1,540	3,245	9,561	1,347	7	-
<b>1511130 Total</b>					<b>22,307</b>	<b>292</b>	<b>6,315</b>	<b>1,540</b>	<b>3,245</b>	<b>9,561</b>	<b>1,347</b>	<b>7</b>	<b>-</b>
1511140	COAL INVNTY-JB	0			37,852	496	10,716	2,613	5,506	16,223	2,286	13	-
<b>1511140 Total</b>					<b>37,852</b>	<b>496</b>	<b>10,716</b>	<b>2,613</b>	<b>5,506</b>	<b>16,223</b>	<b>2,286</b>	<b>13</b>	<b>-</b>
1511160	COAL INVNTY-NAU	0			20,396	267	5,774	1,408	2,967	8,741	1,232	7	-
<b>1511160 Total</b>					<b>20,396</b>	<b>267</b>	<b>5,774</b>	<b>1,408</b>	<b>2,967</b>	<b>8,741</b>	<b>1,232</b>	<b>7</b>	<b>-</b>
1511300	COAL INVNTY-COLSTRI	0			2,121	28	600	146	309	909	128	1	-
<b>1511300 Total</b>					<b>2,121</b>	<b>28</b>	<b>600</b>	<b>146</b>	<b>309</b>	<b>909</b>	<b>128</b>	<b>1</b>	<b>-</b>
1511400	COAL INVNTY-CRAIG	0			1,670	22	473	115	243	716	101	1	-
<b>1511400 Total</b>					<b>1,670</b>	<b>22</b>	<b>473</b>	<b>115</b>	<b>243</b>	<b>716</b>	<b>101</b>	<b>1</b>	<b>-</b>
1511600	COAL INVNTY-DJ	0			15,889	208	4,498	1,097	2,311	6,810	959	5	-
<b>1511600 Total</b>					<b>15,889</b>	<b>208</b>	<b>4,498</b>	<b>1,097</b>	<b>2,311</b>	<b>6,810</b>	<b>959</b>	<b>5</b>	<b>-</b>
1511700	COAL INVNTY-RG	0			31,430	412	8,898	2,170	4,572	13,471	1,898	10	-
<b>1511700 Total</b>					<b>31,430</b>	<b>412</b>	<b>8,898</b>	<b>2,170</b>	<b>4,572</b>	<b>13,471</b>	<b>1,898</b>	<b>10</b>	<b>-</b>
1511900	COAL INVNTY-HAYDEN	0			3,256	43	922	225	474	1,395	197	1	-
<b>1511900 Total</b>					<b>3,256</b>	<b>43</b>	<b>922</b>	<b>225</b>	<b>474</b>	<b>1,395</b>	<b>197</b>	<b>1</b>	<b>-</b>
1512180	NATURAL GAS-CLAY BAS	0			3,302	43	935	228	480	1,415	199	1	-
<b>1512180 Total</b>					<b>3,302</b>	<b>43</b>	<b>935</b>	<b>228</b>	<b>480</b>	<b>1,415</b>	<b>199</b>	<b>1</b>	<b>-</b>
1514000	FUEL STK-FUEL OIL	0			2,661	35	753	184	387	1,141	161	1	-
<b>1514000 Total</b>					<b>2,661</b>	<b>35</b>	<b>753</b>	<b>184</b>	<b>387</b>	<b>1,141</b>	<b>161</b>	<b>1</b>	<b>-</b>
1514300	OIL INVNTY-COLSTRIP	0			125	2	35	9	18	53	8	0	-
<b>1514300 Total</b>					<b>125</b>	<b>2</b>	<b>35</b>	<b>9</b>	<b>18</b>	<b>53</b>	<b>8</b>	<b>0</b>	<b>-</b>
1514400	OIL INVNTY-CRAIG	0			60	1	17	4	9	26	4	0	-
<b>1514400 Total</b>					<b>60</b>	<b>1</b>	<b>17</b>	<b>4</b>	<b>9</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>-</b>
1514900	OIL INVNTY-HAYDEN	0			23	0	6	2	3	10	1	0	-
<b>1514900 Total</b>					<b>23</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>-</b>
1541000	PLNT M&S STK CNTRL	0			(148)	(3)	(43)	(11)	(19)	(64)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,031	343	7,182	1,877	3,411	10,782	1,430	7	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	19,000	260	5,451	1,424	2,589	8,184	1,085	6	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,517	89	1,870	489	888	2,807	372	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,415	61	1,267	331	602	1,902	252	1	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,020	178	3,736	976	1,774	5,608	744	4	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	19,684	270	5,647	1,476	2,682	8,479	1,124	6	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	27,654	379	7,934	2,073	3,768	11,912	1,580	8	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,148	16	329	86	156	495	66	0	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,968	54	1,138	297	541	1,709	227	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,643	91	1,906	498	905	2,861	379	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,830	52	1,099	287	522	1,650	219	1	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	239	3	69	18	33	103	14	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	112	2	32	8	15	48	6	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	318	4	91	24	43	137	18	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	982	13	282	74	134	423	56	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	612	8	175	46	83	263	35	0	-
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	5	0	1	0	1	2	0	0	-



**Material & Supplies (Actuals)**  
 Year End: 06/2022  
 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	1740	High Plains/McFadden	SG	453	6	130	34	62	195	26	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	573	8	164	43	78	247	33	0	-
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	122	2	35	9	17	53	7	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	10	0	3	1	1	4	1	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	839	-	-	-	839	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	170	-	-	-	170	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	235	-	-	-	235	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	859	-	-	-	859	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	826	-	-	-	826	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	540	-	-	-	540	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	998	-	-	-	998	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	700	-	-	-	700	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,376	-	-	-	1,376	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	505	-	-	-	505	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	481	-	-	-	481	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	2,296	-	-	-	-	-	2,296	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	1	-	-	-	-	-	1	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	1,020	-	-	-	-	-	1,020	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	70	-	-	-	-	-	70	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	159	-	-	-	-	-	159	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	298	-	-	-	-	-	298	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	837	-	-	-	-	837	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	388	-	-	-	-	388	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	2,036	-	-	-	-	2,036	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	1,748	-	-	-	-	1,748	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	9,762	-	-	-	-	9,762	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,205	-	-	-	-	1,205	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	3,166	-	-	-	-	3,166	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	864	-	-	-	-	864	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	858	-	-	-	-	858	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	729	-	-	-	-	729	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	2,143	-	-	-	-	2,143	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	863	-	-	-	-	863	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	460	-	-	-	-	460	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	892	-	-	-	-	892	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	818	-	-	-	-	818	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	1,237	-	-	-	-	1,237	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	123	-	-	-	-	123	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	135	-	-	-	-	135	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	2,072	-	-	-	-	2,072	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	108	-	-	-	-	108	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	760	-	-	-	-	760	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	2,038	-	-	2,038	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	402	-	-	402	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	237	-	237	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	992	-	992	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	506	-	506	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	14,744	-	14,744	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,423	-	1,423	-	-	-	-	-	-



**Material & Supplies (Actuals)**  
 Year End: 06/2022  
 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 2665	MADRAS STORE ROOM	OR	99	-	99	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	2,749	-	2,749	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	276	-	276	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	236	-	236	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	4,381	-	4,381	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	941	-	941	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,601	-	1,601	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	891	-	891	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	4,021	-	4,021	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	150	-	150	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	105	105	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	332	332	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	1,766	1,766	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	493	493	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	146	3	42	11	18	63	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	90	4	24	5	8	44	5	-
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	55	-	55	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	12,971	-	12,971	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	16,148	-	16,148	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	10,274	-	-	10,274	-	-	-	-
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	5,080	-	-	-	-	5,080	-	-
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	7,813	-	-	-	-	7,813	-	-
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	6,913	-	-	-	6,913	-	-	-
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	40,239	-	-	-	-	40,239	-	-
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-
<b>1541000 Total</b>				<b>314,909</b>	<b>4,541</b>	<b>100,991</b>	<b>22,793</b>	<b>32,769</b>	<b>137,175</b>	<b>16,601</b>	<b>39</b>
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SE	198	3	56	14	29	85	12	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(56)	(14)	(29)	(85)	(12)	(0)
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	83	2	24	6	10	36	5	0
<b>1541500 Total</b>				<b>83</b>	<b>2</b>	<b>24</b>	<b>6</b>	<b>10</b>	<b>36</b>	<b>5</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	(8,268)	(113)	(2,372)	(620)	(1,127)	(3,561)	(472)	(2)
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(32)	(398)	(101)	(175)	(596)	(77)	(0)
1541900	PLNT M&S GEN JV CUT 120010	Minority Owned Plant M&S Inventory	SG	5,229	72	1,500	392	712	2,252	299	2
<b>1541900 Total</b>				<b>(4,419)</b>	<b>(74)</b>	<b>(1,270)</b>	<b>(329)</b>	<b>(589)</b>	<b>(1,905)</b>	<b>(251)</b>	<b>(1)</b>
1549900	CR-OBSOL&SURPL INV 102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(3)	(12)	(2)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SG	(268)	(4)	(77)	(20)	(37)	(116)	(15)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(4)	(1)	(2)	(5)	(1)	(0)
1549900	CR-OBSOL&SURPL INV 120932	Inventory Reserve - RMP (T&D)	SNPD	(897)	(41)	(237)	(52)	(80)	(442)	(45)	-
1549900	CR-OBSOL&SURPL INV 120933	Inventory Reserve - PP (T&D)	SNPD	(649)	(30)	(171)	(37)	(58)	(320)	(33)	-
<b>1549900 Total</b>				<b>(1,854)</b>	<b>(76)</b>	<b>(496)</b>	<b>(112)</b>	<b>(180)</b>	<b>(895)</b>	<b>(95)</b>	<b>(0)</b>
2531600	WORK CAP DEP-UAMPS 289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(3,180)	(42)	(900)	(220)	(463)	(1,363)	(192)	(1)
<b>2531600 Total</b>				<b>(3,180)</b>	<b>(42)</b>	<b>(900)</b>	<b>(220)</b>	<b>(463)</b>	<b>(1,363)</b>	<b>(192)</b>	<b>(1)</b>
2531700	WORKG CAP DEP-DG&T 289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,592)	(34)	(734)	(179)	(377)	(1,111)	(157)	(1)
<b>2531700 Total</b>				<b>(2,592)</b>	<b>(34)</b>	<b>(734)</b>	<b>(179)</b>	<b>(377)</b>	<b>(1,111)</b>	<b>(157)</b>	<b>(1)</b>
2531800	WCD-PROVO-PLNT M&S 289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(78)	(20)	(37)	(118)	(16)	(0)
<b>2531800 Total</b>				<b>(273)</b>	<b>(4)</b>	<b>(78)</b>	<b>(20)</b>	<b>(37)</b>	<b>(118)</b>	<b>(16)</b>	<b>(0)</b>
<b>Grand Total</b>				<b>483,726</b>	<b>6,685</b>	<b>148,792</b>	<b>34,438</b>	<b>57,471</b>	<b>209,416</b>	<b>26,829</b>	<b>96</b>



# **B14. CASH WORKING CAPITAL**



**Cash Working Capital (Actuals)**  
 12 Month Average: 06/2022  
 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	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	-
<b>1430000 Total</b>					<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	108	1,338	340	587	2,004	259	1	-
<b>1431000 Total</b>					<b>4,636</b>	<b>108</b>	<b>1,338</b>	<b>340</b>	<b>587</b>	<b>2,004</b>	<b>259</b>	<b>1</b>	<b>-</b>
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec- (Even Years)- MEHC	SO	223	5	64	16	28	96	12	0	-
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(19)	(0)	(6)	(1)	(2)	(8)	(1)	(0)	-
<b>1431500 Total</b>					<b>194</b>	<b>5</b>	<b>56</b>	<b>14</b>	<b>25</b>	<b>84</b>	<b>11</b>	<b>0</b>	<b>-</b>
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	2,807	65	810	206	356	1,214	157	1	-
<b>1433000 Total</b>					<b>2,807</b>	<b>65</b>	<b>810</b>	<b>206</b>	<b>356</b>	<b>1,214</b>	<b>157</b>	<b>1</b>	<b>-</b>
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	34,827	808	10,051	2,551	4,411	15,055	1,943	7	-
<b>1436000 Total</b>					<b>34,827</b>	<b>808</b>	<b>10,051</b>	<b>2,551</b>	<b>4,411</b>	<b>15,055</b>	<b>1,943</b>	<b>7</b>	<b>-</b>
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	7,873	183	2,272	577	997	3,403	439	2	-
<b>1437000 Total</b>					<b>7,873</b>	<b>183</b>	<b>2,272</b>	<b>577</b>	<b>997</b>	<b>3,403</b>	<b>439</b>	<b>2</b>	<b>-</b>
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(6,032)	(140)	(1,741)	(442)	(764)	(2,608)	(337)	(1)	-
<b>1437100 Total</b>					<b>(6,032)</b>	<b>(140)</b>	<b>(1,741)</b>	<b>(442)</b>	<b>(764)</b>	<b>(2,608)</b>	<b>(337)</b>	<b>(1)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,342)	-	-	-	-	-	-	-	(2,342)
<b>2300000 Total</b>					<b>(2,342)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,342)</b>
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,661)	(22)	(470)	(115)	(242)	(712)	(100)	(1)	-
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	(1,623)	(21)	(460)	(112)	(236)	(696)	(98)	(1)	-
2320000	ACCOUNTS PAYABLE	210679	Coal Purchases - Platte River Pwr Auth	SE	92	1	26	6	13	39	6	0	-
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(628)	(15)	(181)	(46)	(80)	(272)	(35)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,109)	(26)	(320)	(81)	(140)	(479)	(62)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,472)	(81)	(1,002)	(254)	(440)	(1,501)	(194)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(58)	(1)	(17)	(4)	(7)	(25)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(72)	(2)	(21)	(5)	(9)	(31)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	20	0	6	1	3	9	1	0	-
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	3	0	1	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	6	0	2	0	1	3	0	0	-
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(85)	(2)	(24)	(6)	(11)	(37)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(58)	(1)	(17)	(4)	(7)	(25)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(37)	(1)	(11)	(3)	(5)	(16)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	12	0	4	1	2	5	1	0	-
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(37)	(1)	(11)	(3)	(5)	(16)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	1	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(23)	-	-	-	-	-	-	-	(23)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(3,305)	(45)	(948)	(248)	(450)	(1,424)	(189)	(1)	-
2320000	ACCOUNTS PAYABLE	215850	Subscription Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	215851	Participation Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(60)	(1)	(17)	(4)	(9)	(26)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(892)	(21)	(258)	(65)	(113)	(386)	(50)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(45)	(1)	(13)	(3)	(6)	(19)	(2)	(0)	-
<b>2320000 Total</b>					<b>(13,033)</b>	<b>(238)</b>	<b>(3,731)</b>	<b>(945)</b>	<b>(1,741)</b>	<b>(5,607)</b>	<b>(745)</b>	<b>(3)</b>	<b>(23)</b>
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(8,411)	(110)	(2,381)	(581)	(1,224)	(3,605)	(508)	(3)	-



**Cash Working Capital (Actuals)**  
 12 Month Average: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>2533000 Total</b>			<b>(8,411)</b>	<b>(110)</b>	<b>(2,381)</b>	<b>(581)</b>	<b>(1,224)</b>	<b>(3,605)</b>	<b>(508)</b>	<b>(3)</b>	<b>-</b>
<b>Grand Total</b>			<b>20,522</b>	<b>681</b>	<b>6,674</b>	<b>1,720</b>	<b>2,648</b>	<b>9,942</b>	<b>1,219</b>	<b>3</b>	<b>(2,365)</b>

# **B15. MISC. RATE BASE**



Miscellaneous Rate Base (Actuals)  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	1,984	41,517	10,849	19,717	62,330	8,266	43	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000 Total</b>					<b>156,468</b>	<b>1,984</b>	<b>41,517</b>	<b>10,849</b>	<b>19,717</b>	<b>74,094</b>	<b>8,266</b>	<b>43</b>	<b>-</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(141,938)	(1,946)	(40,723)	(10,642)	(19,340)	(61,139)	(8,108)	(42)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,199)	-	-	-	-	(2,199)	-	-	-
<b>1150000 Total</b>					<b>(144,137)</b>	<b>(1,946)</b>	<b>(40,723)</b>	<b>(10,642)</b>	<b>(19,340)</b>	<b>(63,338)</b>	<b>(8,108)</b>	<b>(42)</b>	<b>-</b>
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	107,283	2,491	30,960	7,859	13,588	46,378	5,985	22	-
<b>1281000 Total</b>					<b>107,283</b>	<b>2,491</b>	<b>30,960</b>	<b>7,859</b>	<b>13,588</b>	<b>46,378</b>	<b>5,985</b>	<b>22</b>	<b>-</b>
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	3,383	79	976	248	428	1,462	189	1	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	454	11	131	33	58	196	25	0	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	656	15	189	48	83	284	37	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	324	8	94	24	41	140	18	0	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	62	1	18	5	8	27	3	0	-
<b>1651000 Total</b>					<b>4,880</b>	<b>113</b>	<b>1,408</b>	<b>357</b>	<b>618</b>	<b>2,110</b>	<b>272</b>	<b>1</b>	<b>-</b>
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	149	3	43	11	19	65	8	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	16	0	5	1	2	7	1	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	8	2	4	13	2	0	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	1,514	35	437	111	192	655	84	0	-
<b>1652000 Total</b>					<b>1,708</b>	<b>40</b>	<b>493</b>	<b>125</b>	<b>216</b>	<b>738</b>	<b>95</b>	<b>0</b>	<b>-</b>
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	18,429	-	-	-	-	-	-	-	18,429
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,820	-	-	-	-	-	-	-	8,820
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	131	3	38	10	17	56	7	0	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	157	2	45	12	21	68	9	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	208	3	60	16	28	90	12	0	-
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	35	0	10	3	5	15	2	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	185	3	53	14	25	80	11	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	146	2	42	11	20	63	8	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	556	8	160	42	76	240	32	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	282	4	81	21	38	122	16	0	-
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	14	0	4	1	2	6	1	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	278	4	80	21	38	120	16	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	185	3	53	14	25	80	11	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	37	1	10	3	5	16	2	0	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	64	1	19	5	9	28	4	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	4,896	67	1,405	367	667	2,109	280	1	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	161	2	46	12	22	69	9	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	264	4	76	20	36	114	15	0	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,317	77	957	243	420	1,434	185	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	11	0	3	1	1	5	1	0	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	88	1	25	7	12	38	5	0	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	153	2	44	12	21	66	9	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	20	5	10	31	4	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,144	27	330	84	145	495	64	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	4,411	-	4,411	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	6,774	-	-	-	-	6,774	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	294	-	-	-	-	-	294	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	24,416	567	7,046	1,789	3,092	10,555	1,362	5	-
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(26,842)	(623)	(7,746)	(1,966)	(3,400)	(11,604)	(1,498)	(6)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	26,847	623	7,748	1,967	3,400	11,606	1,498	6	-
<b>1652100 Total</b>					<b>75,530</b>	<b>780</b>	<b>15,018</b>	<b>2,709</b>	<b>4,737</b>	<b>22,672</b>	<b>2,357</b>	<b>8</b>	<b>27,249</b>
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	(1,254)	(1,254)	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	26,147	-	26,147	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	7	-	-	7	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,117)	-	-	-	-	-	(1,117)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(756)	-	-	-	-	(756)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(931)	-	-	-	(931)	-	-	-	-
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(7)	-	-	-	-	-	-	-	(7)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Recl	OTHER	(26,147)	-	-	-	-	-	-	-	(26,147)
<b>2281000 Total</b>					<b>(4,057)</b>	<b>(1,254)</b>	<b>26,147</b>	<b>7</b>	<b>(931)</b>	<b>(756)</b>	<b>(1,117)</b>	<b>-</b>	<b>(26,154)</b>



Miscellaneous Rate Base (Actuals)  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(5,000)	(116)	(1,443)	(366)	(633)	(2,161)	(279)	(1)	-
<b>2281200 Total</b>					<b>(5,000)</b>	<b>(116)</b>	<b>(1,443)</b>	<b>(366)</b>	<b>(633)</b>	<b>(2,161)</b>	<b>(279)</b>	<b>(1)</b>	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(480,810)	(11,162)	(138,756)	(35,220)	(60,898)	(207,852)	(26,824)	(99)	-
<b>2282100 Total</b>					<b>(480,810)</b>	<b>(11,162)</b>	<b>(138,756)</b>	<b>(35,220)</b>	<b>(60,898)</b>	<b>(207,852)</b>	<b>(26,824)</b>	<b>(99)</b>	-
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(13,215)	-	(13,215)	-	-	-	-	-	-
<b>2282400 Total</b>					<b>(13,215)</b>	-	<b>(13,215)</b>	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	276,650	6,422	79,838	20,265	35,039	119,594	15,434	57	-
<b>2282500 Total</b>					<b>276,650</b>	<b>6,422</b>	<b>79,838</b>	<b>20,265</b>	<b>35,039</b>	<b>119,594</b>	<b>15,434</b>	<b>57</b>	-
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,468)	(34)	(424)	(108)	(186)	(635)	(82)	(0)	-
<b>2283000 Total</b>					<b>(1,468)</b>	<b>(34)</b>	<b>(424)</b>	<b>(108)</b>	<b>(186)</b>	<b>(635)</b>	<b>(82)</b>	<b>(0)</b>	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	520	6,461	1,640	2,836	9,679	1,249	5	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,429)	(126)	(1,567)	(398)	(688)	(2,347)	(303)	(1)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,429	126	1,567	398	688	2,347	303	1	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(394)	(4,894)	(1,242)	(2,148)	(7,332)	(946)	(3)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(126)	(1,567)	(398)	(688)	(2,347)	(303)	(1)	-
<b>2283400 Total</b>					<b>0</b>	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(475)	(11)	(137)	(35)	(60)	(205)	(27)	(0)	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	475	11	137	35	60	205	27	0	-
<b>2283500 Total</b>					<b>0</b>	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(235)	(3)	(67)	(18)	(32)	(101)	(13)	(0)	-
<b>2284100 Total</b>					<b>(235)</b>	<b>(3)</b>	<b>(67)</b>	<b>(18)</b>	<b>(32)</b>	<b>(101)</b>	<b>(13)</b>	<b>(0)</b>	-
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,809)	(79)	(1,663)	(429)	(801)	(2,500)	(335)	(2)	-
<b>2300000 Total</b>					<b>(5,809)</b>	<b>(79)</b>	<b>(1,663)</b>	<b>(429)</b>	<b>(801)</b>	<b>(2,500)</b>	<b>(335)</b>	<b>(2)</b>	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(38)	(38)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(17)	-	-	-	-	-	(17)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(249)	-	(249)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(71)	-	-	-	-	(71)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(17)	-	-	(17)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(33)	-	-	-	(33)	-	-	-	-
<b>2530000 Total</b>					<b>(424)</b>	<b>(38)</b>	<b>(249)</b>	<b>(17)</b>	<b>(33)</b>	<b>(71)</b>	<b>(17)</b>	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,508)	(32,590)	(7,948)	(16,746)	(49,339)	(6,951)	(38)	-
<b>2533500 Total</b>					<b>(115,119)</b>	<b>(1,508)</b>	<b>(32,590)</b>	<b>(7,948)</b>	<b>(16,746)</b>	<b>(49,339)</b>	<b>(6,951)</b>	<b>(38)</b>	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(66)	(1,417)	(346)	(728)	(2,146)	(302)	(2)	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(22)	(22)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(15,162)	(199)	(4,292)	(1,047)	(2,206)	(6,498)	(916)	(5)	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	66	1,417	346	728	2,146	302	2	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(2,238)	(31)	(642)	(168)	(305)	(964)	(128)	(1)	-
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,212)	(17)	(348)	(91)	(165)	(522)	(69)	(0)	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(30,458)	(418)	(8,739)	(2,284)	(4,150)	(13,120)	(1,740)	(9)	-
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(123,510)	(1,693)	(35,436)	(9,260)	(16,829)	(53,201)	(7,055)	(36)	-
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(1,520)	(21)	(436)	(114)	(207)	(655)	(87)	(0)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(1,922)	(26)	(551)	(144)	(262)	(828)	(110)	(1)	-
<b>2539900 Total</b>					<b>(176,044)</b>	<b>(2,426)</b>	<b>(50,444)</b>	<b>(13,107)</b>	<b>(24,124)</b>	<b>(75,788)</b>	<b>(10,104)</b>	<b>(52)</b>	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(7,979)	-	-	-	-	-	-	-	(7,979)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(2,654)	-	-	-	-	-	-	-	(2,654)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(6,488)	-	-	-	-	-	-	-	(6,488)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(123)	-	-	-	-	-	-	-	(123)
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(2,847)	-	-	-	-	-	-	-	(2,847)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(4,249)	-	-	-	-	-	-	-	(4,249)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(474)	-	-	-	-	-	-	-	(474)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(79,900)	-	-	-	-	-	-	-	(79,900)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(10,280)	-	-	-	-	-	-	-	(10,280)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(325)	(325)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,003)	-	-	(1,003)	-	-	-	-	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(26,802)	(622)	(7,735)	(1,963)	(3,395)	(11,586)	(1,495)	(6)	-
2540000	REGULATORY LIAB	288059	Reg L-Wildland Fire Mitigat-Recl to Asst	OTHER	(1,352)	-	-	-	-	-	-	-	(1,352)
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	2,054	-	-	-	-	-	-	-	2,054
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	6,703	-	-	-	-	-	-	-	6,703
2540000	REGULATORY LIAB	288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(3,119)	-	-	-	-	-	-	-	(3,119)
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(673)	-	-	-	-	-	-	-	(673)



Miscellaneous Rate Base (Actuals)  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(618)	-	-	-	-	-	(618)
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	62	62	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,476)	-	-	-	(2,476)	-	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(8,170)	-	(8,170)	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(18,731)	-	-	-	(18,731)	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(48)	-	-	(48)	-	-	-
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(62)	-	-	-	-	-	(62)
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(192)	-	-	-	-	-	(192)
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	7,979	-	-	-	-	-	7,979
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(396)	-	-	-	-	-	(396)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(261)	(261)	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(4,762)	-	-	-	-	-	(4,762)
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,344)	-	-	-	-	-	(2,344)
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHER	(291)	-	-	-	-	-	(291)
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(1,233)	(1,233)	-	-	-	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(19,820)	-	(19,820)	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(33,034)	-	-	(33,034)	-	-	-
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(5,994)	-	-	-	-	-	(5,994)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,181)	-	-	-	-	-	(1,181)
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	15,972	-	-	-	-	-	15,972
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(1,824)	-	-	-	-	-	(1,824)
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(13,661)	-	-	-	-	-	(13,661)
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	32,009	-	-	-	-	-	32,009
2540000	REGULATORY LIAB	288261	Contra Reg Liability - WA PCAM CY2021	OTHER	(12,770)	-	-	-	-	-	(12,770)
2540000	REGULATORY LIAB	288262	Reg Liability - WA PCAM CY2022	OTHER	1,879	-	-	-	-	-	1,879
2540000	REGULATORY LIAB	288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(95)	-	-	-	-	-	(95)
2540000	REGULATORY LIAB	288264	Reg Liability - WA PCAM PTC CY2021	OTHER	3,075	-	-	-	-	-	3,075
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(1,559)	-	-	-	-	-	(1,559)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(3,319)	-	-	-	-	-	(3,319)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,187)	-	-	-	-	-	(8,187)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(1,319)	-	-	-	-	-	(1,319)
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	123	-	-	-	-	-	123
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,017)	-	-	-	-	-	(6,017)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(5,459)	(5,459)	-	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(2,034)	-	(2,034)	-	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(3,824)	-	(3,824)	-	-	-	-
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(26,127)	-	(26,127)	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(4,130)	-	-	-	-	-	(4,130)
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(3,246)	-	-	-	-	-	(3,246)
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(7,012)	-	-	-	-	-	(7,012)
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	3,246	-	-	-	-	-	3,246
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,857	-	-	-	-	-	2,857
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	1,028	-	-	-	-	-	1,028
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	363	-	-	-	-	-	363
2540000	REGULATORY LIAB	288451	RegL - WA Pryor Mtn REC	OTHER	(75)	-	-	-	-	-	(75)
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(399)	-	-	-	-	-	(399)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(2,538)	-	-	-	-	-	(2,538)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(860)	-	-	-	-	-	(860)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(136)	-	-	-	-	-	(136)
2540000	REGULATORY LIAB	288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	2,413	-	-	-	-	-	2,413
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	4,075	-	-	-	-	-	4,075
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(5,571)	-	-	-	-	-	(5,571)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(2,413)	-	-	-	-	-	(2,413)
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(23,405)	-	-	-	-	-	(23,405)
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	474	-	-	-	-	-	474
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(12,482)	-	-	-	-	-	(12,482)
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	2,847	-	-	-	-	-	2,847
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	338	-	-	-	-	-	338
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(338)	-	-	-	-	-	(338)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	2,316	-	-	-	-	-	2,316



**Miscellaneous Rate Base (Actuals)**  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(2,316)	-	-	-	-	-	(2,316)		
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(32,215)	(32,215)	-	-	-	-	-		
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(82,538)	-	-	-	(82,538)	-	-		
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(361,072)	-	(361,072)	-	-	-	-		
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(83,370)	-	(83,370)	-	-	-	-		
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(204,869)	-	-	(204,869)	-	-	-		
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(638,458)	-	-	-	(638,458)	-	-		
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(1,730)	(1,730)	-	-	-	-	-		
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(7,543)	-	-	-	(7,543)	-	-		
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	(2)	-	-	-	-	-		
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(18,053)	-	-	(18,053)	-	-	-		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(12,072)	-	(12,072)	-	-	-	-		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(31,425)	-	-	(31,425)	-	-	-		
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	79,900	-	-	-	-	-	79,900		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	10,280	-	-	-	-	-	10,280		
<b>2540000 Total</b>					<b>(1,692,348)</b>	<b>(36,324)</b>	<b>(382,437)</b>	<b>(150,214)</b>	<b>(272,771)</b>	<b>(686,828)</b>	<b>(94,052)</b>	<b>(6)</b>	<b>(69,716)</b>
<b>Grand Total</b>					<b>(2,016,147)</b>	<b>(43,059)</b>	<b>(466,630)</b>	<b>(175,897)</b>	<b>(322,578)</b>	<b>(823,781)</b>	<b>(115,472)</b>	<b>(108)</b>	<b>(68,621)</b>



# **B16. REGULATORY ASSETS**



Regulatory Assosets (Actuals)  
 Year End: 06/2022  
 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	760	-	-	-	-	-	-	-	760
1242000	PAC PWR-INT FREE LN	0	7	-	-	7	-	-	-	-	-
<b>1242000 Total</b>			<b>767</b>			<b>7</b>					<b>760</b>
1247100	CSS/ELI SYSTEM LOANS	0	1	-	-	-	-	-	-	-	1
<b>1247100 Total</b>			<b>1</b>								<b>1</b>
1249000	RESV UNCOLL ESC&WZ	0	(201)	-	-	-	-	-	-	-	(201)
1249000	RESV UNCOLL ESC&WZ	0	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	(4)	-	-	(4)	-	-	-	-	-
<b>1249000 Total</b>			<b>(205)</b>			<b>(4)</b>		<b>0</b>			<b>(201)</b>
1823000	DSR REGULATORY ASSET	0	(87,848)	-	-	-	-	-	-	-	(87,848)
<b>1823000 Total</b>			<b>(87,848)</b>								<b>(87,848)</b>
1823700	OTH REGA-ENERGY WEST	186817	166	166	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	752	-	752	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	(1,662)	(22)	(471)	(115)	(242)	(712)	(100)	(1)	-
1823700	OTH REGA-ENERGY WEST	186817	744	-	-	744	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	6,642	87	1,880	459	966	2,847	401	2	-
1823700	OTH REGA-ENERGY WEST	186825	4,492	59	1,272	310	653	1,925	271	1	-
1823700	OTH REGA-ENERGY WEST	186826	843	11	239	58	123	361	51	0	-
1823700	OTH REGA-ENERGY WEST	186828	15,162	199	4,292	1,047	2,206	6,498	916	5	-
1823700	OTH REGA-ENERGY WEST	186829	(173)	-	-	-	-	-	(173)	-	-
1823700	OTH REGA-ENERGY WEST	186829	(2,929)	-	-	-	(2,929)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	1,612	21	456	111	234	691	97	1	-
1823700	OTH REGA-ENERGY WEST	186833	2,770	36	784	191	403	1,187	167	1	-
1823700	OTH REGA-ENERGY WEST	186835	45,112	591	12,771	3,114	6,562	19,334	2,724	15	-
1823700	OTH REGA-ENERGY WEST	186836	(3,164)	(41)	(896)	(218)	(460)	(1,356)	(191)	(1)	-
1823700	OTH REGA-ENERGY WEST	186837	(632)	-	-	-	-	-	(632)	-	-
1823700	OTH REGA-ENERGY WEST	186837	(7,039)	-	-	-	-	-	-	-	(7,039)
1823700	OTH REGA-ENERGY WEST	186837	(26,234)	-	-	-	-	(26,234)	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	(10,671)	-	-	-	(10,671)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	2,979	39	843	206	433	1,277	180	1	-
1823700	OTH REGA-ENERGY WEST	186851	(1,269)	(1,269)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	(2,227)	-	-	-	-	-	(2,227)	-	-
1823700	OTH REGA-ENERGY WEST	186853	(5,631)	-	(5,631)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	(4,289)	-	-	(4,289)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	(1,669)	-	-	-	-	-	(1,669)	-	-
1823700	OTH REGA-ENERGY WEST	186861	(8,931)	-	-	-	-	(8,931)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	(191)	-	-	-	-	-	(191)	-	-
1823700	OTH REGA-ENERGY WEST	186871	278	-	-	-	-	-	278	-	-
1823700	OTH REGA-ENERGY WEST	186871	8,931	-	-	-	-	8,931	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	419	-	-	-	419	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186873	32	-	-	-	-	-	32	-	-
1823700	OTH REGA-ENERGY WEST	186881	115,119	1,508	32,590	7,948	16,746	49,339	6,951	38	-
1823700	OTH REGA-ENERGY WEST	186886	(4,753)	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	186895	(8,097)	-	-	-	-	-	-	-	(8,097)
<b>1823700 Total</b>			<b>116,072</b>	<b>1,384</b>	<b>48,883</b>	<b>9,565</b>	<b>14,025</b>	<b>55,157</b>	<b>6,885</b>	<b>63</b>	<b>(19,888)</b>
1823750	OTHER REG A-CHLA U4	185831	4,167	4,167	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	38,099	-	-	-	38,099	-	-	-	-
1823750	OTHER REG A-CHLA U4	185864	634	-	-	-	-	-	-	-	634
1823750	OTHER REG A-CHLA U4	185866	2,541	35	729	190	346	1,094	145	1	-
1823750	OTHER REG A-CHLA U4	185867	107	1	31	8	15	46	6	0	-
1823750	OTHER REG A-CHLA U4	185873	(732)	-	(732)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185874	(1,238)	-	-	-	-	(1,238)	-	-	-
1823750	OTHER REG A-CHLA U4	185876	(411)	-	-	-	(411)	-	-	-	-
<b>1823750 Total</b>			<b>43,166</b>	<b>4,203</b>	<b>27</b>	<b>199</b>	<b>38,048</b>	<b>(97)</b>	<b>151</b>	<b>1</b>	<b>634</b>
1823870	DEFERRED PENSION	187017	267,930	6,220	77,321	19,626	33,935	115,825	14,948	55	-
1823870	DEFERRED PENSION	187608	775	-	-	-	-	-	-	-	775
1823870	DEFERRED PENSION	187611	4,243	-	-	-	-	-	-	-	4,243
1823870	DEFERRED PENSION	187612	1,593	-	-	-	-	-	-	-	1,593
1823870	DEFERRED PENSION	187613	1,948	-	-	-	1,948	-	-	-	-
1823870	DEFERRED PENSION	187621	(27,626)	(641)	(7,973)	(2,024)	(3,499)	(11,943)	(1,541)	(6)	-
1823870	DEFERRED PENSION	187629	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	(87)	-	-	-	-	-	(87)	-	-
1823870	DEFERRED PENSION	187629	(882)	-	-	-	-	-	-	-	(882)
1823870	DEFERRED PENSION	187629	8,323	193	2,402	610	1,054	3,598	464	2	-
1823870	DEFERRED PENSION	187629	(3,566)	-	-	-	-	(3,566)	-	-	-



Regulatory Assessts (Actuals)  
 Year End: 06/2022  
 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	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	26,802	622	7,735	1,963	3,395	11,586	1,495	6	-
<b>1823870 Total</b>			<b>277,254</b>	<b>6,267</b>	<b>79,485</b>	<b>19,515</b>	<b>35,420</b>	<b>115,501</b>	<b>15,279</b>	<b>57</b>	<b>5,729</b>
1823910 ENVIR CST UNDR AMORT	102465 UTAH METALS CLEANUP	SO	191	4	55	14	24	83	11	0	-
1823910 ENVIR CST UNDR AMORT	103408 D-SM RETAIL MINOR SITES	SO	3,987	93	1,151	292	505	1,724	222	1	-
1823910 ENVIR CST UNDR AMORT	103420 ASTORIA YOUNGS BAY CLEANUP	SO	505	12	146	37	64	218	28	0	-
1823910 ENVIR CST UNDR AMORT	103426 SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,130	119	1,480	376	650	2,218	286	1	-
1823910 ENVIR CST UNDR AMORT	103440 WASHINGTON NON-DEFERRED COSTS	WA	(21)	-	-	(21)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103445 American Barrel (UT)	SO	343	8	99	25	43	148	19	0	-
1823910 ENVIR CST UNDR AMORT	103446 Astoria/Unocal (Downtown)	SO	912	21	263	67	115	394	51	0	-
1823910 ENVIR CST UNDR AMORT	103447 Big Fork Hydro Plant (MT)	SO	762	18	220	56	97	330	43	0	-
1823910 ENVIR CST UNDR AMORT	103448 Bridger Coal Fuel Oil Spill	SO	473	11	136	35	60	204	26	0	-
1823910 ENVIR CST UNDR AMORT	103449 Bridger FGD Pond 1 Closure	SO	535	12	154	39	68	231	30	0	-
1823910 ENVIR CST UNDR AMORT	103450 Bridger Plant Oil Spills	SO	344	8	99	25	44	149	19	0	-
1823910 ENVIR CST UNDR AMORT	103451 Cedar Stream Plant (UT)	SO	36	1	11	3	5	16	2	0	-
1823910 ENVIR CST UNDR AMORT	103452 Dave Johnston Oil Spill	SO	552	13	159	40	70	239	31	0	-
1823910 ENVIR CST UNDR AMORT	103453 Eugene MGP (50% PCRP)	SO	269	6	78	20	34	116	15	0	-
1823910 ENVIR CST UNDR AMORT	103454 Everett MGP (2/3 PCRP)	SO	10	0	3	1	1	5	1	0	-
1823910 ENVIR CST UNDR AMORT	103455 Hunter Fuel Oil Spills	SO	50	1	14	4	6	21	3	0	-
1823910 ENVIR CST UNDR AMORT	103456 Huntington Ash Landfill	SO	788	18	228	58	100	341	44	0	-
1823910 ENVIR CST UNDR AMORT	103457 Idaho Falls Pole Yard	SO	1,342	31	387	98	170	580	75	0	-
1823910 ENVIR CST UNDR AMORT	103458 Jordan Plant Substation	SO	83	2	24	6	10	36	5	0	-
1823910 ENVIR CST UNDR AMORT	103459 Little Mountain Gas Plant	SO	278	6	80	20	35	120	15	0	-
1823910 ENVIR CST UNDR AMORT	103460 Montague Ranch (CA)	SO	34	1	10	2	4	15	2	0	-
1823910 ENVIR CST UNDR AMORT	103461 Naughton FGD Pond Closure	SO	108	3	31	8	14	47	6	0	-
1823910 ENVIR CST UNDR AMORT	103462 Ogden MGP	SO	2,036	47	588	149	258	880	114	0	-
1823910 ENVIR CST UNDR AMORT	103464 Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-
1823910 ENVIR CST UNDR AMORT	103465 Tacoma A St. (25% PCRP)	SO	34	1	10	2	4	15	2	0	-
1823910 ENVIR CST UNDR AMORT	103466 Portland Harbor Service Ctr	SO	5,191	121	1,498	380	657	2,244	290	1	-
1823910 ENVIR CST UNDR AMORT	103467 Wyodak Fuel Oil Spill	SO	83	2	24	6	11	36	5	0	-
1823910 ENVIR CST UNDR AMORT	103585 CLINE FALLS-HYDRO	SO	24	1	7	2	3	10	1	0	-
1823910 ENVIR CST UNDR AMORT	103737 Geneva Rock Bldg - Hunter Plant	SO	8	0	2	1	1	3	0	0	-
1823910 ENVIR CST UNDR AMORT	103851 Alturas Service Center (CA)	SO	3	0	1	0	0	1	0	0	-
1823910 ENVIR CST UNDR AMORT	103852 Pendleton Service Center (OR)	SO	2	0	0	0	0	1	0	0	-
1823910 ENVIR CST UNDR AMORT	103853 Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	-
1823910 ENVIR CST UNDR AMORT	103940 D-SM Retail Minor Sites - RMP - 2012	SO	0	0	0	0	0	0	0	0	-
1823910 ENVIR CST UNDR AMORT	103941 D-SM Retail Minor Sites - RMP - 2013	SO	75	2	22	5	9	32	4	0	-
1823910 ENVIR CST UNDR AMORT	103942 D-SM Retail Minor Sites - RMP - 2014	SO	223	5	64	16	28	96	12	0	-
1823910 ENVIR CST UNDR AMORT	103948 WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(70)	-	-	(70)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103949 WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(53)	-	-	(53)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103950 WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(69)	-	-	(69)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103951 WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(294)	-	-	(294)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103952 WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(60)	-	-	(60)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103953 Wash Non-Def Costs - SPPC - RMP - 2012	WA	(3)	-	-	(3)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103954 Wash Non-Def Costs - SPPC - RMP - 2013	WA	(28)	-	-	(28)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103955 Wash Non-Def Costs - SPPC - RMP - 2014	WA	(103)	-	-	(103)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103961 D-SM RETAIL MINOR SITES - RMP	SO	3,533	82	1,019	259	447	1,527	197	1	-
1823910 ENVIR CST UNDR AMORT	104072 FREEPORT SUBSTATION	SO	44	1	13	3	6	19	2	0	-
1823910 ENVIR CST UNDR AMORT	104108 Bors Property (OR) - 2016	SO	11	0	3	1	1	5	1	0	-
1823910 ENVIR CST UNDR AMORT	104112 Carbon Ash Spill (UT) - 2016	SO	2,298	53	663	168	291	993	128	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	14	0	4	1	2	6	1	0	-
1823910 ENVIR CST UNDR AMORT	104175 Ririe Substation	SO	7	0	2	0	1	3	0	0	-
1823910 ENVIR CST UNDR AMORT	104197 Bridger Plant - FGD Pond 1	SO	2,589	60	747	190	328	1,119	144	1	-
1823910 ENVIR CST UNDR AMORT	104198 Bridger Plant - FGD Pond 2	SO	32	1	9	2	4	14	2	0	-
1823910 ENVIR CST UNDR AMORT	104199 Naughton Plant - FGD Pond 1	SO	4,338	101	1,252	318	549	1,875	242	1	-
1823910 ENVIR CST UNDR AMORT	104200 Naughton Plant - FGD Pond 2	SO	2,482	58	716	182	314	1,073	138	1	-
1823910 ENVIR CST UNDR AMORT	104201 Huntington Plant Ash Landfill	SO	437	10	126	32	55	189	24	0	-
1823910 ENVIR CST UNDR AMORT	104202 Dave Johnston Pond 4A & 4B	SO	2,531	59	730	185	321	1,094	141	1	-
1823910 ENVIR CST UNDR AMORT	104203 Colstrip Pond	SO	2,492	58	719	183	316	1,077	139	1	-
1823910 ENVIR CST UNDR AMORT	104204 Cholla Ash-Flyash Pond	SO	588	14	170	43	74	254	33	0	-
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	44	1	13	3	6	19	2	0	-
1823910 ENVIR CST UNDR AMORT	104210 American Barrel (UT)-WA	WA	(17)	-	-	(17)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104211 Astoria/Unocal (Downtown)-WA	WA	(45)	-	-	(45)	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(29)	-	-	(29)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(38)	-	-	(38)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(25)	-	-	(25)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(21)	-	-	(21)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(177)	-	-	(177)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	(2)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(15)	-	-	(15)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(48)	-	-	(48)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(2)	-	-	(2)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(168)	-	-	(168)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(39)	-	-	(39)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(9)	-	-	(9)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(171)	-	-	(171)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(15)	-	-	(15)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(34)	-	-	(34)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(48)	-	-	(48)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(65)	-	-	(65)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(291)	-	-	(291)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(167)	-	-	(167)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104238	Naughton North Ash Pond - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(75)	-	-	(75)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(298)	-	-	(298)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(217)	-	-	(217)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(4)	-	-	(4)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(183)	-	-	(183)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(210)	-	-	(210)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	141	3	41	10	18	61	8	0
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(10)	-	-	(10)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	632	15	183	46	80	273	35	0
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(44)	-	-	(44)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(799)	(19)	(231)	(59)	(101)	(345)	(45)	(0)
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	51	1	15	4	6	22	3	0
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104408	American Barrel (UT) - 2022	SO	60	1	17	4	8	26	3	0
1823910	ENVIR CST UNDR AMORT	104409	American Barrel (UT)-WA 2022	WA	(4)	-	-	(4)	-	-	-	-
<b>1823910 Total</b>					<b>42,748</b>	<b>1,066</b>	<b>13,258</b>	<b>174</b>	<b>5,819</b>	<b>19,859</b>	<b>2,563</b>	<b>9</b>
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	340,941	-	-	-	-	-	-	340,941
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 - WASHINGTON	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



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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
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



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



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



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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 CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	4





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1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	205
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
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



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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATSMART 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) WATSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WSB Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY-2015 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY- 2015 CAT1	OTHER	99	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	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 - WATSMART 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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	(1,405)
<b>1823920 Total</b>					<b>300,285</b>	-	-	-	-	-	<b>300,285</b>
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-I	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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	303
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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
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		
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	14		
<b>1823930 Total</b>					<b>37,937</b>	-	-	-	-	-	<b>37,937</b>		
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	3,457		
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	(680)		
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	OTHER	163	-	-	-	-	-	163		
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	(102)		
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	(34)		
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	(86)		
<b>1823940 Total</b>					<b>2,719</b>	-	-	-	-	-	<b>2,719</b>		
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	1,885	25	534	130	274	808	114	1	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	437	-	-	-	-	-	-	-	437
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	4,890	-	-	-	-	-	-	-	4,890
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	124,432	-	-	-	-	-	-	-	124,432
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	1,597	-	-	-	-	-	-	-	1,597
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	5,301	-	-	-	-	-	-	-	5,301
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	11,017	-	-	-	-	-	-	-	11,017
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(192)	-	-	-	-	-	-	-	(192)
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclss to Current	OTHER	(157)	-	-	-	-	-	-	-	(157)
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclss	OTHER	338	-	-	-	-	-	-	-	338
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclss to Current	OTHER	(280)	-	-	-	-	-	-	-	(280)
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclss	OTHER	2,316	-	-	-	-	-	-	-	2,316
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(1,120)	(15)	(317)	(77)	(163)	(480)	(68)	(0)	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	8,136	-	-	-	-	-	-	-	8,136
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(4,890)	-	-	-	-	-	-	-	(4,890)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	(3,246)	-	-	-	-	-	-	-	(3,246)
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	286	-	-	-	-	-	-	-	286
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	64	-	-	-	-	-	-	-	64
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	121	-	-	-	-	-	-	-	121
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(1,597)	-	-	-	-	-	-	-	(1,597)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	304	-	-	-	-	-	-	-	304
1823990	OTHR REG ASSET-N CST	187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	2	-	-	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgrms-Battery Storage	OTHER	(416)	-	-	-	-	-	-	-	(416)
1823990	OTHR REG ASSET-N CST	187308	RegA - WY Low-Carbon Energy Standards	OTHER	328	-	-	-	-	-	-	-	328
1823990	OTHR REG ASSET-N CST	187309	RegA-OR Utility Community Advisory Group	OTHER	4	-	-	-	-	-	-	-	4
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Pft Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	12,198	-	-	-	-	-	12,198	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,152	-	-	-	-	1,152	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	14,863	-	-	-	14,863	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	7,358	-	-	-	-	7,358	-	-	-
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	202	202	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(33)	-	-	-	-	-	(33)	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(269)	-	(269)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	47	989	259	470	1,485	197	1	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	-	-	-	-	(1,517)	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(252)	-	-	-	(252)	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	141	-	-	-	-	-	-	-	141
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	49	-	-	-	-	-	-	-	49
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	22	-	-	-	-	-	-	-	22
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	773	-	-	-	-	-	-	-	773
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,933	-	-	-	1,933	-	-	-	-
1823990	OTHR REG ASSET-N CST	187354	REGA-OR 2020 GRC-Meters Replcd by AMI	OTHER	12,241	-	-	-	-	-	-	-	12,241
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	212	-	-	-	-	-	-	-	212
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,988	-	-	-	-	-	-	-	11,988



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1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,101	-	-	-	-	-	3,101		
1823990	OTHR REG ASSET-N CST	187369	Reg A-WA Equity Advisory Group (CETA)	WA	713	-	-	713	-	-	-		
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(1,282)	-	-	-	-	-	(1,282)		
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,170)	-	-	-	-	-	(5,170)		
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(131)	-	-	-	-	-	(131)		
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	1,756	-	-	-	-	-	1,756		
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(11,200)	-	-	-	-	-	(11,200)		
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	2,089	-	-	-	-	-	2,089		
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	2,567	-	-	-	-	-	2,567		
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	12,482	-	-	-	-	-	12,482		
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,903	-	-	-	-	-	1,903		
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	2,130	-	-	-	-	-	2,130		
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(5,571)	-	-	-	-	-	(5,571)		
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	5,571	-	-	-	-	-	5,571		
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(6,566)	-	-	-	-	-	(6,566)		
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(765)	(10)	(217)	(53)	(111)	(328)	(46)	(0)	-
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	7	-	-	-	-	-	-	7	
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	2,827	-	-	-	-	-	-	2,827	
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infrast	OTHER	(2,125)	-	-	-	-	-	-	(2,125)	
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(226)	-	-	-	-	-	-	(226)	
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	627	-	-	-	-	-	-	627	
1823990	OTHR REG ASSET-N CST	187665	RegA-OR Residential Charging Pilot	OTHER	(1,120)	-	-	-	-	-	-	(1,120)	
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	(891)	-	-	-	-	-	-	(891)	
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(1,647)	-	-	-	-	-	-	(1,647)	
1823990	OTHR REG ASSET-N CST	187860	Reg Asset - WY RRA CY2022	OTHER	(496)	-	-	-	-	-	-	(496)	
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	46	-	-	-	-	-	-	46	
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(409)	-	-	-	-	-	-	(409)	
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(399)	-	-	-	-	-	-	(399)	
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	399	-	-	-	-	-	-	399	
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	2,538	-	-	-	-	-	-	2,538	
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	860	-	-	-	-	-	-	860	
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ, DAMAGES - WY	WYP	690	-	-	-	690	-	-	-	
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Lig, Damages -	WYP	244	-	-	-	244	-	-	-	
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq, Damages JB4, N1&2"	UT	402	-	-	-	-	402	-	-	
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq, Damages N2	WYP	66	-	-	-	66	-	-	-	
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	OTHER	217	-	-	-	-	-	-	217	
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	0	
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	395	-	-	-	-	-	-	395	
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	39	-	-	-	-	-	-	39	
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	40	-	-	-	-	40	-	-	
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	136	-	-	-	-	-	-	136	
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	192	-	-	-	-	-	-	192	
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,344	-	-	-	-	-	-	2,344	
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	26,147	-	-	-	-	-	-	26,147	
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(2,750)	-	-	-	-	-	-	(2,750)	
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	47,453	-	-	-	-	-	-	47,453	
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	(47,453)	-	-	-	-	-	-	(47,453)	
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	288	-	-	-	-	-	-	288	
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	26,432	-	-	-	-	-	-	26,432	
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildfire Mitigation	OTHER	(1,480)	-	-	-	-	-	-	(1,480)	
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,168	-	-	-	-	-	-	3,168	
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WDRDR)	OTHER	81	-	-	-	-	-	-	81	
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	(1,352)	-	-	-	-	-	-	(1,352)	
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	11,415	-	-	-	-	-	-	11,415	
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	1,889	-	1,889	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(571)	-	-	-	-	-	-	(571)	
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	1,352	-	-	-	-	-	-	1,352	
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	594	-	-	-	-	-	-	594	
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(26)	-	-	-	-	-	-	(26)	
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	2,375	-	-	-	-	-	-	2,375	
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(436)	-	-	-	-	-	-	(436)	
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	1,752	-	-	-	-	-	-	1,752	
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(88)	-	-	-	-	-	-	(88)	
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	2,413	-	-	-	-	-	-	2,413	
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	22,946	-	-	-	-	-	-	22,946	
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	6,204	-	-	-	-	-	-	6,204	



Regulatory Assests (Actuals)  
 Year End: 06/2022  
 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	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(310)	-	-	-	-	-	(310)		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(23,437)	-	-	-	-	-	(23,437)		
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	47	-	-	-	-	-	47		
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2)	-	-	-	-	-	(2)		
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	2,245	-	-	-	-	-	2,245		
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(2,245)	-	-	-	-	-	(2,245)		
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(45)	-	-	-	-	-	(45)		
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,971	-	-	-	-	-	1,971		
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	81,944	-	-	-	-	-	81,944		
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	29,587	-	-	-	-	-	29,587		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(14,353)	-	-	-	-	-	(14,353)		
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(1,479)	-	-	-	-	-	(1,479)		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(74,247)	-	-	-	-	-	(74,247)		
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	259	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(6,620)	-	-	-	-	-	(6,620)		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	23,405	-	-	-	-	-	23,405		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(31)	-	-	-	-	-	(31)		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	24,003	-	-	-	-	-	24,003		
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	12,292	-	-	-	-	-	12,292		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(3,888)	-	-	-	-	-	(3,888)		
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(613)	-	-	-	-	-	(613)		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(20,083)	-	-	-	-	-	(20,083)		
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	24	-	-	-	-	-	24		
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	60	-	-	-	-	-	60		
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(84)	-	-	-	-	-	(84)		
<b>1823990 Total</b>					<b>349,149</b>	<b>197</b>	<b>2,609</b>	<b>1,230</b>	<b>18,013</b>	<b>8,881</b>	<b>12,402</b>	<b>1</b>	<b>305,816</b>
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	203	-	-	-	-	-	203		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(46)	-	-	-	-	-	(46)		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	235	-	-	-	-	-	235		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(573)	-	-	-	-	-	(573)		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	280	-	-	-	-	-	280		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	2,232	-	-	-	-	-	2,232		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(36,836)	-	-	-	-	-	(36,836)		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,256	-	-	-	-	-	1,256		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(3,572)	-	-	-	-	-	(3,572)		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	124	-	-	-	-	-	124		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,724)	-	-	-	-	-	(1,724)		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	158	-	-	-	-	-	158		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	1,153	-	-	-	-	-	1,153		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	41	-	-	-	-	-	41		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,109)	-	-	-	-	-	(4,109)		
<b>1823999 Total</b>					<b>(41,178)</b>								<b>(41,178)</b>
<b>Grand Total</b>					<b>1,040,867</b>	<b>13,117</b>	<b>144,262</b>	<b>30,686</b>	<b>111,324</b>	<b>199,301</b>	<b>37,280</b>	<b>131</b>	<b>504,766</b>



# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve (Actuals)**  
 Year End: 06/2022  
 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	(28,408)	(389)	(8,150)	(2,130)	(3,871)	(12,237)	(1,623)	(8)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(198)	(4,152)	(1,085)	(1,972)	(6,234)	(827)	(4)	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(599,786)	(8,222)	(172,082)	(44,969)	(81,725)	(258,353)	(34,260)	(176)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(2,267,101)	(31,077)	(650,443)	(169,975)	(308,908)	(976,535)	(129,497)	(666)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(493,210)	(6,761)	(141,505)	(36,978)	(67,203)	(212,446)	(28,172)	(145)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(255,857)	(3,507)	(73,407)	(19,183)	(34,862)	(110,208)	(14,615)	(75)	-
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(35)	(0)	(10)	(3)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,572)	(227)	(4,755)	(1,242)	(2,258)	(7,138)	(947)	(5)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,146)	(57)	(1,189)	(311)	(565)	(1,786)	(237)	(1)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(171)	(2)	(49)	(13)	(23)	(74)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(106)	(1)	(31)	(8)	(14)	(46)	(6)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(292)	(4)	(84)	(22)	(40)	(126)	(17)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(90)	(1)	(26)	(7)	(12)	(39)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(161)	(2)	(46)	(12)	(22)	(69)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(80)	(1)	(23)	(6)	(11)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,712)	(78)	(1,639)	(428)	(778)	(2,460)	(326)	(2)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(35,609)	(488)	(10,216)	(2,670)	(4,852)	(15,338)	(2,034)	(10)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,799)	(38)	(803)	(210)	(381)	(1,206)	(160)	(1)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(37,513)	(514)	(10,763)	(2,813)	(5,111)	(16,158)	(2,143)	(11)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(269)	(4)	(77)	(20)	(37)	(116)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(8,154)	(112)	(2,339)	(611)	(1,111)	(3,512)	(466)	(2)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,204)	(17)	(345)	(90)	(164)	(519)	(69)	(0)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,749)	(24)	(502)	(131)	(238)	(753)	(100)	(1)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(19,300)	(265)	(5,537)	(1,447)	(2,630)	(8,314)	(1,102)	(6)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(211,506)	(2,899)	(60,682)	(15,858)	(28,819)	(91,105)	(12,081)	(62)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(37,781)	(518)	(10,840)	(2,833)	(5,148)	(16,274)	(2,158)	(11)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,610)	(145)	(3,044)	(795)	(1,446)	(4,570)	(606)	(3)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(309)	(4)	(89)	(23)	(42)	(133)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(80)	(1)	(23)	(6)	(11)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(50)	(1)	(14)	(4)	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(55,291)	(758)	(15,863)	(4,145)	(7,534)	(23,816)	(3,158)	(16)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(23,516)	(322)	(6,747)	(1,763)	(3,204)	(10,129)	(1,343)	(7)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(36,891)	(506)	(10,584)	(2,766)	(5,027)	(15,891)	(2,107)	(11)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,838)	(107)	(2,249)	(588)	(1,068)	(3,376)	(448)	(2)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,710)	(37)	(777)	(203)	(369)	(1,167)	(155)	(1)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(126)	(2)	(36)	(9)	(17)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,466)	(20)	(421)	(110)	(200)	(632)	(84)	(0)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(11,067)	(152)	(3,175)	(830)	(1,508)	(4,767)	(632)	(3)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,337)	(18)	(383)	(100)	(182)	(576)	(76)	(0)	-
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	1,369	19	393	103	187	590	78	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	(28,810)	(395)	(8,266)	(2,160)	(3,926)	(12,410)	(1,646)	(8)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	(4)	-	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(4,664)	(64)	(1,338)	(350)	(635)	(2,009)	(266)	(1)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(148,526)	(2,036)	(42,613)	(11,136)	(20,238)	(63,976)	(8,484)	(44)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(105,272)	(1,443)	(30,203)	(7,893)	(14,344)	(45,345)	(6,013)	(31)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	(16)	-	-	-	-	(16)	-	-	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(23,299)	(319)	(6,685)	(1,747)	(3,175)	(10,036)	(1,331)	(7)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(4)	-	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,596)	(36)	(745)	(195)	(354)	(1,118)	(148)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(48,347)	(663)	(13,871)	(3,625)	(6,588)	(20,825)	(2,762)	(14)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(61,007)	(836)	(17,503)	(4,574)	(8,313)	(26,278)	(3,485)	(18)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(545,643)	(7,479)	(156,548)	(40,909)	(74,347)	(235,031)	(31,167)	(160)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(43,934)	(602)	(12,605)	(3,294)	(5,986)	(18,924)	(2,510)	(13)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,334)	(87)	(1,817)	(475)	(863)	(2,728)	(362)	(2)	-



**Depreciation Reserve (Actuals)**  
 Year End: 06/2022  
 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 3540000	TOWERS AND FIXTURES	SG	(400,681)	(5,492)	(114,957)	(30,041)	(54,595)	(172,590)	(22,887)	(118)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(437,769)	(6,001)	(125,598)	(32,822)	(59,649)	(188,566)	(25,005)	(129)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(537,423)	(7,367)	(154,189)	(40,293)	(73,227)	(231,491)	(30,698)	(158)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,386)	(19)	(398)	(104)	(189)	(597)	(79)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,385)	(46)	(971)	(254)	(461)	(1,458)	(193)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,247)	(72)	(1,506)	(393)	(715)	(2,260)	(300)	(2)	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(793)	(793)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(509)	-	-	-	-	-	(509)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,449)	-	(2,449)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,257)	-	-	-	-	(3,257)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(207)	-	-	(207)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,545)	-	-	-	(1,545)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,057)	-	-	-	(1,057)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,703)	(1,703)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(958)	-	-	-	-	-	(958)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(9,336)	-	(9,336)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(16,151)	-	-	-	-	(16,151)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,502)	-	-	(1,502)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,322)	-	-	-	(4,322)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(908)	-	-	-	(908)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(11,009)	(11,009)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,531)	-	-	-	-	-	(12,531)	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(101,551)	-	(101,551)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(156,699)	-	-	-	-	(156,699)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(27,983)	-	-	(27,983)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(44,866)	-	-	-	(44,866)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,343)	-	-	-	(4,343)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(133)	(133)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(168)	-	-	-	-	-	(168)	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,500)	-	(1,500)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,017)	-	-	-	-	(2,017)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(482)	-	-	(482)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(825)	-	-	-	(825)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(43)	-	-	-	(43)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(44,251)	(44,251)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(50,128)	-	-	-	-	-	(50,128)	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(262,041)	-	(262,041)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(172,283)	-	-	-	-	(172,283)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(78,208)	-	-	(78,208)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(74,939)	-	-	-	(74,939)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,467)	-	-	-	(16,467)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,496)	(22,496)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,135)	-	-	-	-	-	(17,135)	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(140,756)	-	(140,756)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(87,581)	-	-	-	-	(87,581)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(38,421)	-	-	(38,421)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(44,889)	-	-	-	(44,889)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,032)	-	-	-	(6,032)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(13,286)	(13,286)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,880)	-	-	-	-	-	(4,880)	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(50,250)	-	(50,250)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(90,799)	-	-	-	-	(90,799)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(11,539)	-	-	(11,539)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(11,793)	-	-	-	(11,793)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,170)	-	-	-	(3,170)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,817)	(13,817)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,427)	-	-	-	-	-	(13,427)	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(99,283)	-	(99,283)	-	-	-	-	-	-



**Depreciation Reserve (Actuals)**

Year End: 06/2022

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 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(212,525)	-	-	-	(212,525)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,217)	-	(14,217)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,913)	-	-	(25,913)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,462)	-	-	(14,462)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(30,855)	(30,855)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(34,995)	-	-	-	-	(34,995)	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(257,778)	-	(257,778)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(173,644)	-	-	-	(173,644)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(66,650)	-	(66,650)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(50,055)	-	-	(50,055)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(7,910)	-	-	-	(7,910)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(4,360)	(4,360)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(5,013)	-	-	-	-	(5,013)	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(47,746)	-	(47,746)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(41,880)	-	-	-	(41,880)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(10,047)	-	-	(10,047)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(7,695)	-	-	-	(7,695)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(1,270)	-	-	-	(1,270)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(9,343)	(9,343)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(14,784)	-	-	-	-	(14,784)	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(103,346)	-	(103,346)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(81,746)	-	-	-	(81,746)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(24,326)	-	-	(24,326)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(21,437)	-	-	-	(21,437)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(6,185)	-	-	-	(6,185)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(2,106)	(2,106)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(4,710)	-	-	-	-	(4,710)	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(27,609)	-	(27,609)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(55,658)	-	-	-	(55,658)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(8,654)	-	-	(8,654)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(8,573)	-	-	-	(8,573)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(1,729)	-	-	-	(1,729)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(257)	(257)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(128)	-	-	-	-	(128)	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,127)	-	(2,127)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,349)	-	-	-	(3,349)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(425)	-	-	(425)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(827)	-	-	-	(827)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(142)	-	-	-	(142)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(404)	(404)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(480)	-	-	-	-	(480)	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,558)	-	(12,558)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,445)	-	-	-	(13,445)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,807)	-	-	(1,807)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,077)	-	-	-	(4,077)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,281)	-	-	-	(1,281)	-	-	-
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	(7)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(23)	-	-	-	-	(23)	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(11)	-	-	-	(11)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(5)	-	-	-	(5)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(920)	(920)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,663)	(61)	(819)	(180)	(192)	(1,297)	(113)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,314)	-	-	-	-	(5,314)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,294)	-	(11,294)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	(258)	(3)	(73)	(18)	(38)	(110)	(16)	(0)



**Depreciation Reserve (Actuals)**

Year End: 06/2022

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	3900000	STRUCTURES AND IMPROVEMENTS	SG	(3,021)	(41)	(867)	(227)	(412)	(1,301)	(173)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(33,342)	(774)	(9,622)	(2,442)	(4,223)	(14,414)	(1,860)	(7)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(14,311)	-	-	-	-	(14,311)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,069)	-	-	(8,069)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,776)	-	-	-	(1,776)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,458)	-	-	-	(1,458)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(98)	(98)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(852)	(20)	(262)	(58)	(61)	(415)	(36)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(30)	-	-	-	-	-	(30)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(949)	-	(949)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(874)	(12)	(251)	(66)	(119)	(377)	(50)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,933)	(161)	(2,001)	(508)	(878)	(2,997)	(387)	(1)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(383)	-	-	-	-	(383)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(40)	-	-	(40)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(282)	-	-	-	(282)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(17)	-	-	-	(17)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(16)	(16)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,845)	(43)	(568)	(125)	(133)	(899)	(79)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(216)	-	-	-	-	-	(216)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(330)	-	(330)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,581)	(22)	(454)	(119)	(215)	(681)	(90)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(30,821)	(715)	(8,894)	(2,258)	(3,904)	(13,324)	(1,719)	(6)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(381)	-	-	-	-	(381)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(165)	-	-	(165)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(1,029)	-	-	-	(1,029)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(32)	-	-	-	(32)	-	-	-	-
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	(27)	(0)	(8)	(2)	(4)	(12)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(88)	(2)	(25)	(6)	(11)	(38)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(6)	-	-	-	-	(6)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(5)	-	-	-	(5)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(36)	(36)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(134)	-	-	-	-	-	(134)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(948)	-	(948)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(19)	(0)	(6)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(341)	(5)	(98)	(26)	(46)	(147)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(292)	(7)	(84)	(21)	(37)	(126)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,638)	-	-	-	-	(1,638)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(123)	-	-	(123)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(288)	-	-	-	(288)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(88)	-	(88)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(75)	(2)	(22)	(5)	(9)	(32)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(241)	-	-	-	-	(241)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(16)	-	-	-	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(227)	(227)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,060)	-	-	-	-	-	(1,060)	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,045)	-	(3,045)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(52)	(1)	(15)	(4)	(8)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,859)	(67)	(1,394)	(364)	(662)	(2,093)	(278)	(1)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(740)	(17)	(214)	(54)	(94)	(320)	(41)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,937)	-	-	-	-	(4,937)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,028)	-	-	(1,028)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(881)	-	-	-	(881)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(258)	-	-	-	(258)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	(502)	(502)	-	-	-	-	-	-	-



**Depreciation Reserve (Actuals)**  
 Year End: 06/2022  
 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"	IDU	(1,448)	-	-	-	-	(1,448)	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(8,650)	-	(8,650)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(166)	(2)	(47)	(11)	(24)	(71)	(10)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(3,781)	(52)	(1,085)	(283)	(515)	(1,628)	(216)	(1)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(198)	(5)	(57)	(14)	(25)	(85)	(11)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(10,376)	-	-	-	-	(10,376)	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,863)	-	-	(1,863)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,898)	-	-	-	(1,898)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(481)	-	-	-	(481)	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(136)	-	(136)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(2,349)	(32)	(674)	(176)	(320)	(1,012)	(134)	(1)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(117)	-	-	-	-	(117)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(231)	(231)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(485)	-	-	-	-	(485)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,738)	-	(1,738)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	(32)	(0)	(9)	(2)	(5)	(14)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(793)	(11)	(227)	(59)	(108)	(341)	(45)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(341)	(8)	(98)	(25)	(43)	(147)	(19)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(3,634)	-	-	-	-	(3,634)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(383)	-	-	(383)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(1,377)	-	-	-	(1,377)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(298)	-	-	-	(298)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(92)	(92)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(53)	-	-	-	-	(53)	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(273)	-	(273)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(481)	(7)	(138)	(36)	(66)	(207)	(27)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(199)	-	-	-	-	(199)	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(66)	-	-	(66)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(138)	-	-	-	(138)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(22)	-	-	-	(22)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(243)	-	(243)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(353)	(5)	(101)	(26)	(48)	(152)	(20)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(151)	(4)	(44)	(11)	(19)	(65)	(8)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(798)	-	-	-	-	(798)	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(154)	-	-	(154)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(60)	-	-	-	(60)	-	-	-
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(1,271)	(30)	(367)	(93)	(161)	(550)	(71)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(93)	(93)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(304)	-	-	-	-	(304)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,323)	-	(1,323)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(2,847)	(39)	(817)	(213)	(388)	(1,226)	(163)	(1)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(113)	(3)	(33)	(8)	(14)	(49)	(6)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(1,815)	-	-	-	-	(1,815)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(371)	-	-	(371)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(586)	-	-	-	(586)	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	(1)	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(405)	(405)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,157)	-	-	-	-	(1,157)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,473)	-	(5,473)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(80)	(1)	(23)	(6)	(12)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,431)	(157)	(3,280)	(857)	(1,558)	(4,924)	(653)	(3)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,429)	(33)	(412)	(105)	(181)	(618)	(80)	(0)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,516)	-	-	-	-	(7,516)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,339)	-	-	(1,339)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,968)	-	-	-	(1,968)	-	-	-



**Depreciation Reserve (Actuals)**

Year End: 06/2022

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 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(268)	-	-	-	(268)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(193)	(193)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	(795)	-	-	-	-	(795)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(4,705)	-	(4,705)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	(681)	(9)	(193)	(47)	(99)	(292)	(41)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(3,854)	(53)	(1,106)	(289)	(525)	(1,660)	(220)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,552)	(59)	(737)	(187)	(323)	(1,103)	(142)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,975)	-	-	-	-	(3,975)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(799)	-	-	(799)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,310)	-	-	-	(1,310)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(83)	-	-	-	(83)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(961)	(961)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,910)	-	-	-	-	(1,910)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(9,374)	-	(9,374)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(249)	(3)	(71)	(19)	(34)	(107)	(14)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(533)	(12)	(154)	(39)	(67)	(230)	(30)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(8,104)	-	-	-	-	(8,104)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,997)	-	-	(1,997)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(3,210)	-	-	-	(3,210)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(555)	-	-	-	-	(555)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(142)	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(586)	-	(586)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(84)	(1)	(24)	(6)	(11)	(36)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(270)	-	-	-	-	(270)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(108)	-	-	-	(108)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(437)	(437)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,238)	-	-	-	-	(1,238)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,004)	-	(6,004)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(644)	(9)	(185)	(48)	(88)	(277)	(37)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(610)	(14)	(176)	(45)	(77)	(264)	(34)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,467)	-	-	-	-	(5,467)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,784)	-	-	(1,784)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,625)	-	-	-	(1,625)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(315)	-	-	-	(315)	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(242)	-	(242)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,361)	(19)	(391)	(102)	(185)	(586)	(78)	(0)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(12)	-	-	-	-	(12)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(472)	-	(472)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(10,290)	(141)	(2,952)	(771)	(1,402)	(4,432)	(588)	(3)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(528)	(12)	(152)	(39)	(67)	(228)	(29)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(832)	-	-	-	-	(832)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(205)	-	-	-	(205)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(507)	(507)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,320)	-	-	-	-	(1,320)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,288)	-	(5,288)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(198)	(3)	(57)	(15)	(27)	(85)	(11)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(360)	(8)	(104)	(26)	(46)	(156)	(20)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(6,688)	-	-	-	-	(6,688)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,218)	-	-	(1,218)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,306)	-	-	-	(1,306)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(228)	-	-	-	(228)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(299)	(299)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(673)	-	-	-	-	(673)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,440)	-	(1,440)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(128)	(2)	(36)	(9)	(19)	(55)	(8)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,676)	(37)	(768)	(201)	(365)	(1,153)	(153)	(1)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(210)	(5)	(60)	(15)	(27)	(91)	(12)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(2,502)	-	-	-	-	(2,502)	-	-



**Depreciation Reserve (Actuals)**

Year End: 06/2022

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	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(399)	-	-	(399)	-	-	-		
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(716)	-	-	(716)	-	-	-		
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(218)	-	-	(218)	-	-	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(1,974)	(1,974)	-	-	-	-	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,752)	(40)	(539)	(119)	(126)	(853)	(75)		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(5,755)	-	-	-	-	(5,755)	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(21,957)	-	(21,957)	-	-	-	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(145)	(2)	(41)	(10)	(21)	(62)	(9)		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(77,540)	(1,063)	(22,247)	(5,814)	(10,565)	(33,400)	(4,429)		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(41,117)	(955)	(11,866)	(3,012)	(5,208)	(17,775)	(2,294)		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(27,413)	-	-	-	-	(27,413)	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,266)	-	-	(5,266)	-	-	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(11,364)	-	-	-	(11,364)	-	-		
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,756)	-	-	-	(2,756)	-	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(260)	(260)	-	-	-	-	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(267)	-	-	-	-	(267)	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(2,180)	-	(2,180)	-	-	-	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(75)	(1)	(21)	(5)	(11)	(32)	(5)		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(3,355)	(46)	(963)	(252)	(457)	(1,445)	(192)		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(134)	(3)	(39)	(10)	(17)	(58)	(7)		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,718)	-	-	-	-	(1,718)	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(450)	-	-	(450)	-	-	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(536)	-	-	-	(536)	-	-		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(95)	-	-	-	(95)	-	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(31)	(31)	-	-	-	-	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(51)	(1)	(16)	(3)	(4)	(25)	(2)		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(40)	-	-	-	-	(40)	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(625)	-	(625)	-	-	-	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,533)	(21)	(440)	(115)	(209)	(660)	(88)		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,319)	(31)	(381)	(97)	(167)	(570)	(74)		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(644)	-	-	-	-	(644)	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(101)	-	-	(101)	-	-	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(89)	-	-	-	(89)	-	-		
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	(13)	-	-		
<b>1080000 Total</b>					<b>(10,342,649)</b>	<b>(257,407)</b>	<b>(3,175,037)</b>	<b>(824,354)</b>	<b>(1,338,128)</b>	<b>(4,171,783)</b>	<b>(573,936)</b>	<b>(2,004)</b>	-
1083000	AC PR DPR-REMOVAL	288351	REG LIAB - STEAM DECOMM - ID	IDU	(174)	-	-	-	-	-	(174)	-	-
1083000	AC PR DPR-REMOVAL	288353	REG LIAB - STEAM DECOMM - UT	UT	(25,580)	-	-	-	-	(25,580)	-	-	-
1083000	AC PR DPR-REMOVAL	288355	REG LIAB - STEAM DECOMM - WY	WYP	(5,669)	-	-	-	(5,669)	-	-	-	-
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(5,354)	-	-	(5,354)	-	-	-	-	-
<b>1083000 Total</b>					<b>(36,778)</b>	-	-	<b>(5,354)</b>	<b>(5,669)</b>	<b>(25,580)</b>	<b>(174)</b>	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,239	29	358	91	157	536	69	0	-
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	207	-	-	-	-	-	-	-	207
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	495	-	-	-	-	-	-	-	495
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(6,212)	(85)	(1,782)	(466)	(846)	(2,676)	(355)	(2)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(570)	(8)	(163)	(43)	(78)	(245)	(33)	(0)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	25,098	344	7,201	1,882	3,420	10,811	1,434	7	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,229	44	926	242	440	1,391	184	1	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	373	373	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	687	-	-	-	-	-	687	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	797	-	797	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,700	-	-	-	-	1,700	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	302	-	-	302	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	382	-	-	-	382	-	-	-	-
<b>1085000 Total</b>					<b>27,727</b>	<b>697</b>	<b>7,336</b>	<b>2,008</b>	<b>3,475</b>	<b>11,516</b>	<b>1,987</b>	<b>7</b>	<b>701</b>
<b>Grand Total</b>					<b>(10,351,700)</b>	<b>(256,710)</b>	<b>(3,167,701)</b>	<b>(827,700)</b>	<b>(1,340,322)</b>	<b>(4,185,848)</b>	<b>(572,124)</b>	<b>(1,998)</b>	<b>701</b>



# **B18.AMORTIZATION RESERVE**



**Amortization Reserve (Actuals)**  
 Year End: 06/2022  
 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	(987)	-	-	-	-	(987)	-	-	
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(6,184)	(85)	(1,774)	(464)	(843)	(2,664)	(353)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(117,111)	(1,605)	(33,600)	(8,780)	(15,957)	(50,445)	(6,689)	(34)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,476)	(89)	(1,858)	(486)	(882)	(2,790)	(370)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	32,081	-	-	-	-	32,081	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(131)	-	(131)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(17,867)	(245)	(5,126)	(1,340)	(2,435)	(7,696)	(1,021)	(5)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(124)	-	-	-	-	(124)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(232)	-	-	-	(232)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(11,120)	(258)	(3,209)	(815)	(1,408)	(4,807)	(620)	(2)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(76)	(950)	(241)	(417)	(1,423)	(184)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AFFR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(102)	(1,273)	(323)	(559)	(1,906)	(246)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(14,521)	(337)	(4,191)	(1,064)	(1,839)	(6,277)	(810)	(3)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(131,440)	(3,035)	(40,435)	(8,906)	(9,460)	(64,009)	(5,595)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(164,551)	(3,820)	(47,487)	(12,054)	(20,841)	(71,135)	(9,180)	(34)	-
1110000	AC PR AMR EL PT SR	3032130	NODAL PRICING SOFTWARE	SG	(770)	(11)	(221)	(58)	(105)	(332)	(44)	(0)	-
1110000	AC PR AMR EL PT SR	3032140	ESM-IRP	SO	(556)	(13)	(160)	(41)	(70)	(240)	(31)	(0)	-
1110000	AC PR AMR EL PT SR	3032150	CELONIS	SO	(1,155)	(27)	(333)	(85)	(146)	(499)	(64)	(0)	-
1110000	AC PR AMR EL PT SR	3032160	ARCOS	SO	(514)	(12)	(148)	(38)	(65)	(222)	(29)	(0)	-
1110000	AC PR AMR EL PT SR	3032170	AZURE B2C - IDENTITY MGT	SO	(226)	(5)	(65)	(17)	(29)	(98)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(148)	(3)	(43)	(11)	(19)	(64)	(8)	(0)	-
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	(1,315)	(31)	(380)	(96)	(167)	(569)	(73)	(0)	-
1110000	AC PR AMR EL PT SR	3032200	ITOA	SO	(453)	(11)	(131)	(33)	(57)	(196)	(25)	(0)	-
1110000	AC PR AMR EL PT SR	3032210	FACILITY INSPECTION REPORTING SYS	SO	(146)	(3)	(42)	(11)	(18)	(63)	(8)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(136)	(1,696)	(430)	(744)	(2,541)	(328)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(68)	(839)	(213)	(368)	(1,257)	(162)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,020)	(47)	(583)	(148)	(256)	(873)	(113)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,999)	(209)	(2,597)	(659)	(1,140)	(3,890)	(502)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,566)	(245)	(3,049)	(774)	(1,338)	(4,568)	(589)	(2)	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(241)	(2,997)	(761)	(1,316)	(4,490)	(579)	(2)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,901)	(44)	(549)	(139)	(241)	(822)	(106)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(56)	(697)	(177)	(306)	(1,044)	(135)	(0)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(13,202)	(306)	(3,810)	(967)	(1,672)	(5,707)	(737)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,401)	(149)	(1,847)	(469)	(811)	(2,767)	(357)	(1)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,600)	(22)	(459)	(120)	(218)	(689)	(91)	(0)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(2,016)	(47)	(582)	(148)	(255)	(871)	(112)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(103)	(1)	(30)	(8)	(14)	(45)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(7,709)	(106)	(2,212)	(578)	(1,050)	(3,321)	(440)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(259)	(4)	(74)	(19)	(35)	(112)	(15)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(72)	(1)	(21)	(5)	(10)	(31)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(13)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,624)	(61)	(757)	(192)	(332)	(1,134)	(146)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(8,189)	(190)	(2,363)	(600)	(1,037)	(3,540)	(457)	(2)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,867)	(53)	(1,109)	(290)	(527)	(1,666)	(221)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(6,310)	(146)	(1,821)	(462)	(799)	(2,728)	(352)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(34,142)	(468)	(9,796)	(2,560)	(4,652)	(14,706)	(1,950)	(10)	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(135)	(1,805)	(398)	(422)	(2,858)	(250)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978)	(92)	(1,148)	(291)	(504)	(1,720)	(222)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(18,167)	(422)	(5,243)	(1,331)	(2,301)	(7,854)	(1,014)	(4)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(3,981)	(92)	(1,225)	(270)	(287)	(1,939)	(169)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(19,684)	(454)	(6,055)	(1,334)	(1,417)	(9,586)	(838)	-	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(3,079)	(71)	(889)	(226)	(390)	(1,331)	(172)	(1)	-



Amortization Reserve (Actuals)  
 Year End: 06/2022  
 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	3033270	CES - Customer Experience System	CN	(3,153)	(73)	(970)	(214)	(227)	(1,536)	(134)	-	-
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	(1,510)	(35)	(436)	(111)	(191)	(653)	(84)	(0)	-
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(876)	(20)	(269)	(59)	(63)	(426)	(37)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(334)	(74)	(78)	(529)	(46)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(18,793)	(436)	(5,423)	(1,377)	(2,380)	(8,124)	(1,048)	(4)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(10,020)	(137)	(2,875)	(751)	(1,365)	(4,316)	(572)	(3)	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(40)	-	-	-	(40)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	GAS PLANT INTANGIBLES	SG	(836)	(11)	(240)	(63)	(114)	(360)	(48)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	CYME GATEWAY	SO	(923)	(21)	(266)	(68)	(117)	(399)	(52)	(0)	-
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(773)	(18)	(223)	(57)	(98)	(334)	(43)	(0)	-
1110000	AC PR AMR EL PT SR	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(105)	(2)	(30)	(8)	(13)	(45)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3033440	DISTRIBUTION ENGINEERING COSTS	SO	(98)	(2)	(28)	(7)	(12)	(42)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(8)	(8)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(12)	-	-	-	-	-	(12)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(10)	-	(10)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(29,628)	(406)	(8,501)	(2,221)	(4,037)	(12,762)	(1,692)	(9)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,393)	(32)	(402)	(102)	(176)	(602)	(78)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(5)	-	-	-	-	(5)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(14)	-	-	(14)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(215)	-	-	-	(215)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(919)	(13)	(264)	(69)	(125)	(396)	(52)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(131)	(2)	(38)	(10)	(18)	(56)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(95)	(1,271)	(280)	(297)	(2,012)	(176)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,277)	(30)	(369)	(94)	(162)	(552)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,451)	(47)	(990)	(259)	(470)	(1,487)	(197)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,919)	-	(4,919)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,283)	(30)	(370)	(94)	(163)	(555)	(72)	(0)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,952)	-	-	(1,952)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,511)	-	-	-	(4,511)	-	-	-	-
<b>1110000 Total</b>					<b>(730,966)</b>	<b>(15,587)</b>	<b>(224,052)</b>	<b>(56,313)</b>	<b>(92,872)</b>	<b>(300,811)</b>	<b>(41,190)</b>	<b>(140)</b>	<b>-</b>
<b>Grand Total</b>					<b>(730,966)</b>	<b>(15,587)</b>	<b>(224,052)</b>	<b>(56,313)</b>	<b>(92,872)</b>	<b>(300,811)</b>	<b>(41,190)</b>	<b>(140)</b>	<b>-</b>

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



**Deferred Income Tax Balance (Actuals)**  
 Year End: 06/2022  
 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	425	425	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,855	0	0	0	0	1,855	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	4,439	0	0	0	4,439	0	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,968	0	0	2,968	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,726	0	0	0	7,726	0	0
<b>1900000 Total</b>					<b>17,414</b>	<b>425</b>	<b>0</b>	<b>2,968</b>	<b>7,726</b>	<b>4,439</b>	<b>1,855</b>
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	SE	15	0	4	1	2	7	1
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	SE	511	7	145	35	74	219	31
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	500	0	0	500	0	0	0
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	1,342	0	1,342	0	0	0	0
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	940	0	0	940	0	0	0
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	383	0	0	0	0	0	383
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	816	0	0	0	0	0	816
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,013	0	0	0	0	0	2,013
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	324	0	0	0	0	0	324
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	124	2	35	9	18	53	7
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,921	7,921	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,293	0	0	0	0	20,293	0
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	88,775	0	88,775	0	0	0	0
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	20,498	0	0	20,498	0	0	0
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	50,370	0	0	0	50,370	0	0
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	156,975	0	0	0	0	156,975	0
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	303	303	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	4,873	0	0	4,873	0	0	0
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	8,122	0	0	0	8,122	0	0
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	1,316	0	0	1,316	0	0	0
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(15)	(15)	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	609	0	0	0	0	609	0
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,009	0	2,009	0	0	0	0
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,605	0	0	0	0	4,605	0
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	12	0	0	0	12	0	0
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	3,086	72	890	226	391	1,334	172
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	80	80	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	247	0	0	247	0	0	0
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	6,590	153	1,902	483	835	2,849	368
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(1)	(16)	(6)	(3)	(14)	(1)
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	301	0	0	0	0	0	301
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	6,424	0	0	6,424	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	97	0	0	0	0	0	97
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	144	0	0	0	0	0	144
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,479	0	0	0	0	0	1,479
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	45	1	13	3	6	19	3
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,173	28	615	150	316	931	131
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	17	4	8	25	3
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	371	8,013	1,954	4,117	12,131	1,709
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	15	0	0	15	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	3,069	0	0	0	0	0	3,069
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	1,474	0	0	0	0	0	1,474
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	593	0	0	0	0	0	593
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	33	0	0	0	0	0	33
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,724	0	0	0	0	0	1,724
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	19	0	0	0	0	0	19
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,249	0	3,249	0	0	0	0



**Deferred Income Tax Balance (Actuals)**  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	308	308	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(2)	0	0	(2)	0	0	0		
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	275	0	0	0	0	275	0		
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	186	0	0	0	186	0	0		
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	229	0	0	0	229	0	0		
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(10,259)	(238)	(2,961)	(751)	(1,299)	(4,435)	(572)		
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	624	0	0	0	0	0	624		
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	211	0	0	0	0	0	211		
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	170	0	0	0	0	0	170		
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	0	0	0	0	0	275		
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	142	35	73	215	30		
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,171	0	0	0	0	0	1,171		
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,408	18	399	97	205	604	85		
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(112)	0	(112)	0	0	0	0		
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,476	34	426	108	187	638	82		
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	744	17	215	55	94	322	42		
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	361	8	104	26	46	156	20		
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,969	185	2,300	584	1,009	3,445	445		
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	550	8	158	41	75	237	31		
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	298	4	86	22	41	128	17		
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,912	169	1,935	667	407	1,645	90		
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	119,444	2,773	34,470	8,749	15,128	51,635	6,664		
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	104	5	27	6	9	51	5		
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	584	8	168	44	80	252	33		
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	652	0	0	0	0	0	652		
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	3	0	1	0	0	1	0		
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	456	21	120	26	41	225	23		
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	550	0	0	0	0	0	550		
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	47	0	0	0	0	0	47		
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	3,731	49	1,056	258	543	1,599	225		
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	66,076	1,534	19,069	4,840	8,369	28,564	3,686		
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,269	17	363	94	175	546	73		
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(13,915)	(323)	(4,016)	(1,019)	(1,762)	(6,015)	(776)		
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	395	0	0	0	0	0	395		
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	122	0	0	0	0	0	122		
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	35	0	0	0	0	0	35		
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,208	0	0	0	0	0	1,208		
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	38	0	0	0	0	0	38		
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	163	0	0	0	0	0	163		
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	2,476	32	701	171	360	1,061	150		
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,016	0	0	0	0	0	1,016		
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,318	30	656	160	337	994	140		
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(506)	(7)	(143)	(35)	(74)	(217)	(31)		
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	SE	(92)	(1)	(26)	(6)	(13)	(39)	(6)		
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	119	2	34	8	17	51	7		
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	643	8	182	44	93	275	39		
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(4,817)	(63)	(1,364)	(333)	(701)	(2,065)	(291)		
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(133)	(2)	(38)	(9)	(19)	(57)	(8)		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	7	0	2	0	1	3	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(62,929)	(1,461)	(18,161)	(4,610)	(7,970)	(27,204)	(3,511)		
<b>1901000 Total</b>					<b>563,222</b>	<b>12,129</b>	<b>142,786</b>	<b>46,944</b>	<b>79,948</b>	<b>231,935</b>	<b>30,295</b>	<b>37</b>	<b>19,148</b>
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(138,587)	(1,900)	(39,761)	(10,391)	(18,883)	(59,695)	(7,916)	(41)	0
<b>2811000 Total</b>					<b>(138,587)</b>	<b>(1,900)</b>	<b>(39,761)</b>	<b>(10,391)</b>	<b>(18,883)</b>	<b>(59,695)</b>	<b>(7,916)</b>	<b>(41)</b>	<b>0</b>
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(152)	(3)	(43)	(11)	(19)	(68)	(9)	(0)	(0)



**Deferred Income Tax Balance (Actuals)**  
 Year End: 06/2022  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
<b>2820000 Total</b>				<b>(152)</b>	<b>(3)</b>	<b>(43)</b>	<b>(11)</b>	<b>(19)</b>	<b>(68)</b>	<b>(9)</b>	<b>(0)</b>	<b>(0)</b>	
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(9)	(95)	(28)	(56)	(172)	(22)	(1)	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	43	0	0	0	0	43	0	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	6,289	0	0	0	0	6,289	0	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	1,394	0	0	0	1,394	0	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	7,888	0	0	0	0	0	0	0	7,888
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(2,889,674)	(64,286)	(711,892)	(210,863)	(422,053)	(1,294,708)	(166,274)	(5,360)	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(1,663)	(22)	(471)	(115)	(242)	(713)	(100)	(1)	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	36	1	10	3	5	15	2	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	76	1	22	5	11	33	5	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,882)	0	0	0	0	0	0	0	(2,882)
<b>2821000 Total</b>					<b>(2,878,878)</b>	<b>(64,315)</b>	<b>(712,426)</b>	<b>(210,998)</b>	<b>(420,942)</b>	<b>(1,289,256)</b>	<b>(166,347)</b>	<b>(5,361)</b>	<b>5,006</b>
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(1,043)	0	0	0	0	0	0	0	(1,043)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(392)	0	0	0	0	0	0	0	(392)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(479)	0	0	0	(479)	0	0	0	0
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	WA	(175)	0	0	(175)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,948)	0	0	0	0	0	0	0	(2,948)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(763)	0	0	0	0	0	0	0	(763)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	0	0	(64)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	332	0	0	0	0	0	0	0	332
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(2,666)	0	0	0	0	0	0	0	(2,666)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(1,025)	(1,025)	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(9,367)	0	0	0	(9,367)	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(1,370)	0	0	0	0	0	0	0	(1,370)
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(79)	(979)	(248)	(430)	(1,466)	(189)	(1)	0
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(8,233)	(191)	(2,376)	(603)	(1,043)	(3,559)	(459)	(2)	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(420)	0	0	0	0	0	0	0	(420)
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	56	0	0	0	0	0	0	0	56
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(154)	0	0	0	0	0	0	0	(154)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(524)	0	0	0	0	0	0	0	(524)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(7,004)	0	0	0	0	0	0	0	(7,004)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(443)	(6)	(127)	(33)	(60)	(191)	(25)	(0)	0
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(69)	(1)	(20)	(5)	(9)	(30)	(4)	(0)	0
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	24	0	0	0	0	0	0	0	24
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	304	0	0	0	0	304	0	0	0
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	101	0	0	0	101	0	0	0	0
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(191)	0	0	0	0	0	0	0	(191)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	102	0	0	0	0	0	0	0	102
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(3,010)	0	0	0	0	0	0	0	(3,010)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(16)	0	0	0	0	0	0	0	(16)
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	(81)	0	0	0	0	0	0	0	(81)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	OTHER	(53)	0	0	0	0	0	0	0	(53)
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	523	0	0	0	0	0	0	0	523
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(30)	0	0	0	0	0	0	0	(30)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(0)	0	0	0	0	0	0	0	(0)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(1)	0	0	0	0	0	0	0	(1)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(464)	0	(464)	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(17,385)	(404)	(5,017)	(1,273)	(2,202)	(7,516)	(970)	(4)	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(97)	0	0	0	0	0	0	0	(97)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(170)	0	0	0	(170)	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(652)	0	0	0	0	0	0	0	(652)
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(10)	0	0	0	0	0	0	0	(10)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accr	WA	785	0	0	785	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(7,809)	0	0	0	0	0	0	0	(7,809)
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(7,091)	0	0	0	0	0	0	0	(7,091)



**Deferred Income Tax Balance (Actuals)**  
 Year End: 06/2022  
 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	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(60)	0	0	0	(60)	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(5)	0	0	0	0	0	0	(5)
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(52,103)	0	0	0	0	0	0	(52,103)
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(27,233)	(632)	(7,859)	(1,995)	(3,449)	(11,773)	(1,519)	(6)
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(679)	0	0	0	0	0	0	(679)
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	0	0	0	0	0	(10)	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(595)	(8)	(171)	(45)	(81)	(256)	(34)	(0)
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(1,084)	0	(1,084)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,666)	0	0	0	0	(1,666)	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(72)	0	0	0	0	0	(72)	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(977)	(23)	(282)	(72)	(124)	(422)	(55)	(0)
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(638)	(14)	(179)	(44)	(80)	(284)	(36)	(0)
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(104)	0	0	0	0	0	0	(104)
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,593)	(130)	(1,614)	(410)	(708)	(2,418)	(312)	(1)
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(65,875)	(1,529)	(19,011)	(4,825)	(8,343)	(28,477)	(3,675)	(14)
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	203	5	58	15	26	88	11	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(689)	0	0	0	0	0	0	(689)
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(942)	0	0	0	0	0	0	(942)
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(47,878)	(627)	(13,554)	(3,305)	(6,965)	(20,520)	(2,891)	(16)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	312	312	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	587	0	0	0	0	0	587	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,535	0	1,535	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,055	0	0	1,055	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	763	0	0	0	763	0	0	0
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(391)	(9)	(113)	(29)	(49)	(169)	(22)	(0)
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	12,079	158	3,420	834	1,757	5,177	729	4
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0	1,168
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension RA	OTHER	1,991	0	0	0	0	0	0	1,991
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(12)	0	0	0	0	0	0	(12)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(75)	0	0	0	0	0	0	(75)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(190)	0	0	0	0	0	0	(190)
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(475)	0	0	0	(475)	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,063)	0	0	0	0	0	0	(1,063)
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(11)	0	0	0	0	0	0	(11)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(70)	0	0	0	0	0	0	(70)
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(24,014)	0	0	0	0	0	0	(24,014)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(514)	0	0	0	0	0	0	(514)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(99)	0	0	0	0	(99)	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(16)	0	0	0	(16)	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(468)	0	0	0	0	(468)	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(38)	(1)	(11)	(3)	(5)	(16)	(2)	(0)
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(105)	(1)	(30)	(8)	(14)	(45)	(6)	(0)
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(6,429)	0	(6,429)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(576)	0	0	0	0	0	0	(576)
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(339)	(5)	(97)	(25)	(46)	(146)	(19)	(0)
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	2,754	0	0	0	0	0	0	2,754
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(3,640)	0	0	0	0	0	0	(3,640)
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(2,754)	0	0	0	0	0	0	(2,754)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,202)	0	0	0	0	0	0	(1,202)
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(33)	0	0	0	0	0	0	(33)
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,999)	0	0	0	0	0	(2,999)	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(283)	0	0	0	0	(283)	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(978)	0	0	0	(978)	0	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,809)	0	0	0	0	(1,809)	0	0
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(50)	(50)	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(35)	0	0	0	0	0	0	(35)





Deferred Income Tax Balance (Actuals)  
 Year End: 06/2022  
 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	287997 DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(52)	0	0	0	0	0	0	0	(52)
<b>2831000 Total</b>			<b>(307,823)</b>	<b>(4,246)</b>	<b>(54,404)</b>	<b>(10,475)</b>	<b>(32,508)</b>	<b>(76,043)</b>	<b>(11,972)</b>	<b>(39)</b>	<b>(118,136)</b>
<b>Grand Total</b>			<b>(2,744,805)</b>	<b>(57,910)</b>	<b>(663,847)</b>	<b>(181,961)</b>	<b>(384,678)</b>	<b>(1,188,689)</b>	<b>(154,095)</b>	<b>(5,403)</b>	<b>(93,982)</b>



**Investment Tax Credit Balance (Actuals)**

Year End: 06/2022

Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(108)	(1)	(31)	(8)	(15)	(46)	(6)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(74)	(1)	(21)	(6)	(10)	(32)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,289)	-	-	-	-	(1,289)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(925)	-	-	-	-	(925)	-	-	-
<b>2551000 Total</b>					<b>(2,395)</b>	<b>(2)</b>	<b>(52)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,292)</b>	<b>(10)</b>	<b>(0)</b>	<b>-</b>
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(23)	-	-	-	-	-	(23)	-	-
<b>2552000 Total</b>					<b>(23)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>(2,418)</b>	<b>(2)</b>	<b>(52)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,292)</b>	<b>(33)</b>	<b>(0)</b>	<b>-</b>

# **B20. CUSTOMER ADVANCES**



**Customer Advances (Actuals)**

Year End: 06/2022

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	(15,576)	-	(15,576)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(37,478)	(514)	(10,753)	(2,810)	(5,107)	(16,143)	(2,141)	(11)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(478)	-	-	-	-	(478)	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,274)	(86)	(1,800)	(470)	(855)	(2,702)	(358)	(2)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(26)	-	-	-	-	(26)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(3)	-	-	(3)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(80,050)	(1,097)	(22,967)	(6,002)	(10,907)	(34,481)	(4,572)	(24)	-
<b>2520000 Total</b>					<b>(139,885)</b>	<b>(1,697)</b>	<b>(51,095)</b>	<b>(9,285)</b>	<b>(16,869)</b>	<b>(53,831)</b>	<b>(7,072)</b>	<b>(36)</b>	-
<b>Grand Total</b>					<b>(139,885)</b>	<b>(1,697)</b>	<b>(51,095)</b>	<b>(9,285)</b>	<b>(16,869)</b>	<b>(53,831)</b>	<b>(7,072)</b>	<b>(36)</b>	-

**REDACTED**  
Rocky Mountain Power  
Exhibit 11.3  
Docket No. 20000-\_\_\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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**REDACTED**  
Exhibit Accompanying Direct Testimony of Nicholas L. Highsmith  
WY-Allocated Revenue Requirement Components  
by FERC Account (Confidential Pages)

March 2023

THIS EXHIBIT IS CONFIDENTIAL IN ITS ENTIRETY  
AND IS PROVIDED UNDER SEPARATE COVER

**REDACTED**  
Rocky Mountain Power  
Exhibit 11.4  
Docket No. 20000-\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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**REDACTED**  
Exhibit Accompanying Direct Testimony of Nicholas L. Highsmith  
Property Tax Estimation Procedure and Calculation

March 2023

THIS EXHIBIT IS CONFIDENTIAL IN ITS ENTIRETY  
AND IS PROVIDED UNDER SEPARATE COVER



Rocky Mountain Power  
Exhibit 11.5  
Docket No. 20000-\_\_\_\_-ER-23  
Witness: Nicholas L. Highsmith

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Nicholas L. Highsmith  
ECAM Base Details

March 2023

**Rocky Mountain Power  
 Wyoming General Rate Case  
 ECAM Base Detail  
 Twelve Months Ending December 2024**

Category	Cost Item	FERC Account	Allocation Factor	Total Company	Wyoming Allocated	Reference
<i>Net Power Cost</i>						
	Sales for Resale	447	SG	\$ 463,476,476	\$ 63,151,762	Final GRID Study
	Sales for Resale	447	SE	-	-	Final GRID Study
	Fuel Expense	501	S	-	-	Final GRID Study
	Fuel Expense	501	SE	686,127,974	99,807,466	Final GRID Study
	Fuel Expense	503	SE	4,323,390	628,901	Final GRID Study
	Fuel Expense	547	SE	744,005,427	108,226,598	Final GRID Study
	Purchased Power	555	S	2,511,078	38	Final GRID Study
	Purchased Power	555	SE	(62,629,092)	(9,110,328)	Final GRID Study
	Purchased Power	555	SG	1,475,136,707	200,997,217	Final GRID Study
	Wheeling Expense	565	SG	157,112,173	21,407,582	Final GRID Study
	Wheeling Expense	565	SE	10,374,492	1,509,123	Final GRID Study
	<b>Total Net Power Costs:</b>			<b>\$ 2,553,485,672</b>	<b>\$ 360,314,835</b>	
<i>WY QF Adjustment</i>						
				-	(7,175,000)	
<i>Start-up Fuel Expense</i>						
	Start Up Fuel - Diesel	501.45	SE	\$ 6,027,090	\$ 876,729	RMP Exhibit 11.2, Tab B2, Page 1
	Start Up Fuel - Gas	501.3	SE	806,205	117,274	RMP Exhibit 11.2, Tab B2, Page 1
	<b>Total Start-up Fuel Expense:</b>			<b>\$ 6,833,295</b>	<b>\$ 994,004</b>	
<i>Chemicals:</i>						
	Coal Fired Generation	512	SG	\$ 30,404,783	\$ 4,142,855	
	Geothermal Generation - Blundel	512	SG	478,314	65,173	
	Gas Generation - Gadsby Plant/Peakers	512	SG	155,769	21,225	
	Gas Generation	549	SG	2,631,677	358,584	
	<b>Total Chemicals:</b>			<b>\$ 33,670,543</b>	<b>\$ 4,587,836</b>	
<i>Production Tax Credits</i>						
	Production Tax Credits	40910	SG	\$ (212,811,005)	\$ (28,996,919)	RMP Exhibit 11.2, Page 2.17
	Net to Gross Tax Bump Up			(69,381,556)	(9,453,700)	Net to Gross Bump up factor
	<b>Total Production Tax Credits:</b>			<b>\$ (282,192,561)</b>	<b>\$ (38,450,619)</b>	
	<b>Total ECAM Base:</b>			<b>\$ 2,311,796,949</b>	<b>\$ 320,271,056</b>	
	Federal/State Combined Tax Rate			24.587%		RMP Exhibit 11.2, Page 2.0
	Net to Gross Bump up factor = (1/(1-tax rate))			1.3260		