ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cost of Service Study

ROCKY MOUNTAIN POWER
COST OF SERVICE
FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail Services and Miscellaneous Services. These functions are also referred to as P, T, D (or DPW), R, and M.

The production function consists of the costs associated with power generation, including coal mining and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The retail service function includes the retail activities associated with customer service including meter reading, customer accounting, customer service activities and sales.

The misc. services function is a catchall for expenses that are associated with regulatory activities. These activities include franchise requirements and regulatory commission expenses.

Classification

Classification identifies the component of utility service being provided. The Company provides and customers purchase service that includes at least three different components: demand-related, energy-related, and customer-related.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum

demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses.

Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors, which specify each class' share of a particular cost driver such as system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Business Warehouse (BW) database. Each account balance in BW is assigned a functional identification or FUNC Factor. Account balances captured in BW that are directly related to one of the primary business functions – P, T, D (or DPW), R, or M – are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction is used rather than the physical location. Assets and expenses that support more than one of the five (for example, administrative and general expenses and general office rate base) are apportioned between the functions. Those items that are considered plant related are split between functions in the same proportion

as generation, transmission, and distribution plant (PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same proportion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from BW are aggregated by FERC account and by 2020 Protocol jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC factors). When all, or essentially all, of the account balance associated with one FERC account and 2020 Protocol factor have the same functional designation, that FUNC factor is used. For example any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the “P” FUNC factor.

When the various account balances from BW that roll up to one line in the JAM and have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Of the Schedule M Additions Temporary account balances allocated on the SO Protocol factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary allocated to a state using the SO Protocol factor are then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Production, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated from data inside the JAM model.

Operation Revenues:
General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to PTDRM for retail revenues have been derived to produce the jurisdictional normalized ROE.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW).

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated to Production “P”.

Other Operating Revenue: Accounts 450 to 456. Other Revenues is functionalized on the “OTHREV” factors. The vast majority of revenue in this line item is associated with account 456 and has been functionalized using the “OTHSE” factor. These factors are developed by identifying each specific revenue item as PTDRM.

Operating Expenses:

Production: Accounts 500-557. Production expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to D.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the "PTD" functionalization factor. The "PTD" factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 926, Pension Benefits and Account 929 Duplicate Charges are functionalized on the "LABOR" functionalization factor. The "LABOR" factor is based on the FERC Form 1 breakdown of labor expenses between P, T, D & R (As shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge is functionalized on the "FERC" factor with the balance going to M. Account 935 is functionalized on the General Plant "G" factor.

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the vast majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of un-recovered Plant are assigned to P.

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to P, T, D, & R using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation.

Income Taxes - Federal: The federal income tax calculations for PTDRM are based on the functionalized breakdown of revenues and expenses as described above. In addition to the above expense deductions, Account 427, Interest Expense, is functionalized to PTDRM using the "GP" factor and deducted from PTDRM revenue. Schedule M Additions

and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R are so assigned. Those items that are salary or benefit related are functionalized using the “LABOR” factor. Items associated with bond refinancing are functionalized using the “PTD” factor. The reversal of book deprecation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as done for Federal income taxes. This amount is multiplied by the composite state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into PTDRM accordingly, using the “DITEXP” factor. Deferred taxes associated with employee benefits are functionalized using the “LABOR” factor. Items associated with property taxes are functionalized using the “GP” factor. Items that can be directly associated with a function are directly functionalized using “P” or “PT” factors.

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the “PTD” factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1. The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base:
Electric Plant in Service: Production plant rate base, Accounts 310 - 346, is assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant, which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Business Warehouse reports of general plant. BW identifies investments by accounting location, as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P and known transmission items are assigned to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function. The general office items within the BW listing were functionalized on the “PTD” factor and those items associated with the customer service system were functionalized to R. A separate General Plant functionalization factor was developed to correspond to each PITA allocation factor.

Intangible plant was functionalized in the same manner.

Plant Held for Future Use: BW tracks Account 105 transactions to production, transmission, general and mining totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the “G” factor.

Deferred Debits: BW tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the “DEFSG”, “DDSO2” and “DDSO6” functionalization factors. These three factors were developed by generating a detailed listing of BW debits to situs and system overhead.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using “PTD”. Other prepayments are functionalized using the “PT” functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the “MSS” factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Accounts CWC, 131, 135, 143, 232 & 253. Cash Working Capital is calculated by subtracting the expense lag days from the revenue lead days and multiplying this difference times the daily cost of service. The daily cost of service is calculated within the model by adding 12 months of O&M, Taxes Other than Income, and State and Federal Income Taxes and dividing by 365. This amount is functionalized using the “CWC” factor. The “CWC” factor is internally calculated by adding the O&M, Taxes Other than Income, and State and Federal Income Taxes, for each of the three functions and dividing by the functional total, (Production/Total, Transmission/Total, Distribution/Total).

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to M.

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other miscellaneous rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. Detail to develop this factor is supplied by the Tax Department. The percentage for P in the "ACCMDIT" factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 253. Customer service deposits are assigned to R.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study for the classification and allocation of generation and transmission costs are consistent with the MSP 2020 Protocol method. The MSP 2020 Protocol identifies three categories of Resources: Regional Resources, State Resources, and System Resources. Fuel costs are classified as 100% energy related. Production and transmission plant and non-fuel related expenses for all resources are classified as 75% demand-related and 25% energy-related.

Energy related costs are allocated using each class' share of annual MWH (F30).

Demand-related costs are allocated using each class' contribution to the 12 monthly peaks coincident with the PacifiCorp system firm peak. Demand costs are allocated in this manner because capacity is important to the Company each month for meeting peak loads, load following, and accommodating plant maintenance. For these reasons, the Company supports the use of all twelve monthly peak loads in the capacity allocation factor (F12). The energy portion is allocated using class MWH adjusted for losses to generation level (F30). The fixed costs composite factor is (F10).

The Embedded Cost Differentials are allocated using the generation fixed costs composite factor (F10).

Transmission plant is classified and allocated using the same methods described for generation resources.

Distribution Costs

All distribution costs are classified as either demand related or customer related. There are no significant energy-related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand-related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at different times. Because of this, a piece of equipment, such as a power plant or a substation, which is used by many customers, does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand-related costs fall into two subclassifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches, from the substation to the meter, the number of customers using each piece of equipment declines and, with that decline, the diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment which is judged to fit best into each of the categories.

Substations and Primary Lines

Distribution substations and primary lines fall into the system costs category. Because many customers use substations and primary lines, an allocation methodology that recognizes the diversity of load among the customers is used. Distribution substations and primary lines are allocated using the weighted monthly coincident distribution peaks (F20). The coincident distribution peak is the simultaneous combined demand of all distribution voltage customers at the hour of the distribution system peak. These monthly values are weighted by the capacity of substations that achieve their annual peak in each month of the year.

Line Transformers

Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. Since the cost

responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class NCP. This may be a different month for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Distribution Construction Standard - DA411 to recognize the diversity of load at the transformer.

Secondary Lines
Distribution secondary lines operate as an extension of the line transformer. They are also allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22)

Services and Meters
Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customers. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60)

Customer Accounting, Customer Services & Sales
Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers. (F47)

The customer weighting for Customer Accounting and Records expenses, Account 903, is a composite of the number of customers, customers receiving manual bills and the amount of write-offs by customer class. (F48)

Uncollectible Accounts expense is allocated based on class net write off history. (F80)

Customer service expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses
Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102). Costs that have been identified as supporting customer systems are considered part of the retail function and are allocated using customer factor (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes
State and Federal Income Taxes are allocated on Rate Base (F101). An embedded cost of service study is designed to determine the revenues needed to provide an equal rate of return for all classes. At full cost of service, allocating income taxes on rate base produces the same result as allocating on income. This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant (F104). Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions
Additions and deductions that relate to Generation and Transmission plant are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Items directly relating to fuel or coal mining are allocated on energy (F30). Weatherization investments are allocated on (F40) consistent with customer service expense. Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102).

Revenue Credits
In the class COS study, no costs are assigned to wholesale transactions. The revenue from these sales is treated as a revenue credit and is allocated to customer groups using appropriate allocation factors. Other electric revenue is also treated as a revenue credit. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenue is classified between demand-related (F10) and energy-related (F30). Other Electric Operating Revenue is assigned as closely as possible to the specific customer classes providing the revenue.

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	COS Study Results	State of Idaho Results	Error check	Production TOTAL	Transmission TOTAL	Distribution TOTAL	Retail TOTAL	Misc TOTAL
Operating Revenues								
General Business Revenues	271,296,676	271,296,676	-	181,926,181	45,391,640	37,020,933	5,973,762	984,159
Special Sales	12,212,501	12,212,501	-	12,212,501	-	-	-	-
Other Operating Revenues	9,764,796	9,764,796	-	1,385,234	7,694,621	227,366	204,929	252,647
Total Operating Revenues	293,273,973	293,273,974		195,523,916	53,086,262	37,248,299	6,178,691	1,236,805
Operating Expenses								
Operation & Maintenance Expenses	160,146,721	160,146,721	-	128,543,491	15,155,874	10,034,826	5,353,666	1,058,864
Depreciation Expense	57,451,669	57,451,669	-	38,556,160	8,398,614	10,453,189	43,705	-
Amortization Expense	5,009,466	5,009,466	-	4,074,643	331,870	144,876	458,077	-
Taxes Other Than Income	11,264,432	11,264,432	-	5,481,244	2,740,814	3,042,292	83	-
Income Taxes - Federal	(7,555,583)	(7,555,583)	-	(13,554,264)	3,579,732	2,403,939	(20,661)	35,671
Income Taxes - State	880,038	880,038	-	(478,497)	810,710	544,426	(4,679)	8,079
Income Taxes Deferred	1,745,497	1,745,497	-	786,457	2,899,062	(2,081,668)	141,647	-
Investment Tax Credit Adj	(312,920)	(312,920)	-	(154,249)	(80,780)	(77,891)	-	-
Misc Revenues & Expense	(63,009)	(63,009)	-	(62,898)	(57)	(55)	-	-
Total Operating Expenses	228,566,312	228,566,312	-	163,192,086	33,835,839	24,463,936	5,971,837	1,102,614
Operating Revenue For Return	64,707,662	64,707,662	-	32,331,830	19,250,423	12,784,363	206,854	134,192
Rate Base :								
Electric Plant In Service	1,760,800,780	1,760,800,780	-	867,859,507	472,411,952	412,037,989	8,491,332	-
Plant Held For Future Use	(0)	(0)	-	527,467	(527,467)	-	-	-
Misc Deferred Debits	20,623,309	20,623,309	-	17,494,091	1,464,468	678,016	939,508	47,227
Electric Plant Acquisition Adj	421,031	421,031	-	421,031	-	-	-	-
Pensions	-	-	-	-	-	-	-	-
Prepayments	2,498,419	2,498,419	-	1,082,809	564,684	488,985	6	361,935
Fuel Stock	11,196,634	11,196,634	-	11,196,634	-	-	-	-
Materials & Supplies	12,916,044	12,916,044	-	10,707,970	135,746	2,072,328	-	-
Cash Working Capital	1,384,705	1,384,705	-	337,010	491,419	544,269	9,951	2,056
Weatherization Loans	1,687,035	1,687,035	-	-	-	-	-	1,687,035
Miscellaneous Rate Base	-	-	-	-	-	-	-	-
Total Rate Base Additions	1,811,527,956	1,811,527,956	-	909,626,519	474,540,802	415,821,587	9,440,796	2,098,252
Rate Base Deductions :								
Accum Provision For Depreciation	(506,019,251)	(506,019,251)	-	(218,281,676)	(121,824,514)	(165,633,743)	(279,318)	-
Accum Provision For Amortization	(36,839,412)	(36,839,412)	-	(22,189,389)	(5,073,278)	(3,579,529)	(5,997,217)	-
Accum Deferred Income Taxes	(148,755,487)	(148,755,487)	-	(63,903,663)	(40,750,793)	(44,577,417)	476,386	-
Unamortized ITC	(51,702)	(51,702)	-	(25,486)	(13,347)	(12,870)	-	-
Customer Advance For Construction	(5,249,940)	(5,249,940)	-	-	(4,902,728)	(347,212)	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	(102,827,786)	(102,827,786)	-	(99,678,127)	(971,951)	(1,771,478)	(406,230)	-
Total Rate Base Deductions	(799,743,579)	(799,743,579)	-	(404,078,341)	(173,536,611)	(215,922,249)	(6,206,379)	-
Total Rate Base	1,011,784,377	1,011,784,377	-	505,548,178	301,004,191	199,899,338	3,234,417	2,098,252
Return On Rate Base	6.395%	6.395%		0	0	0	0	0
Return On Equity	7.764%	7.764%		0	0	0	0	0
Total Rate Base	1,011,784,377	1,011,784,377	-	505,548,178	301,004,191	199,899,338	3,234,417	2,098,252
Return On RateBase ($$)	64,707,662	64,707,662	-	32,331,830	19,250,423	12,784,363	206,854	134,192
Operating & Maintenance Expense	160,146,721	160,146,721	-	128,543,491	15,155,874	10,034,826	5,353,666	1,058,864
Bad Debt to Produce ROR								
Depreciation Expense	57,451,669	57,451,669	-	38,556,160	8,398,614	10,453,189	43,705	-
Amortization Expense	5,009,466	5,009,466	-	4,074,643	331,870	144,876	458,077	-
Taxes Other Than Income	11,264,432	11,264,432	-	5,481,244	2,740,814	3,042,292	83	-
Federal Income Taxes	(7,555,583)	(7,555,583)	-	(13,554,264)	3,579,732	2,403,939	(20,661)	35,671
FIT Adj to Produce Target ROR								
State Income Taxes	880,038	880,038	-	(478,497)	810,710	544,426	(4,679)	8,079
SIT Adj to Produce Target ROR								
Deferred Income Taxes	1,745,497	1,745,497	-	786,457	2,899,062	(2,081,668)	141,647	-
Investment Tax Credit	(312,920)	(312,920)	-	(154,249)	(80,780)	(77,891)	-	-
Misc Revenue & Expenses	(63,009)	(63,009)	-	(62,898)	(57)	(55)	-	-
Revenue Credits	(22,463,393)	(22,463,393)	-	(13,517,943)	(7,672,958)	(817,942)	(202,408)	(252,142)
Total Revenue Requirements	270,810,580	270,810,581	-	182,005,972	45,413,304	36,430,357	5,976,284	984,663
Operating Revenues	270,810,580							

12 Months Ended December 2019

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	IDAHO JAM Total	Production Total	Transmission Total	Distribution Total	Retail Total	Misc Total
				2020 Protocol						
93	440	Residential Sales								
94			S		76,339,049	181,926,181	45,391,640	37,020,933	5,973,762	984,159
95										
96					76,339,049	181,926,181	45,391,640	37,020,933	5,973,762	984,159
97										
98	442	Commercial & Industrial Sales								
99			S		194,449,559					
100			SE	P	-					
101			SG	PT	-					
102					194,449,559	-	-	-	-	-
103										
104	444	Public Street & Highway Lighting								
105			S		508,068					
106					508,068	-	-	-	-	-
107										
108	445	Other Sales to Public Authority								
109			S		-					
110										
111					-	-	-	-	-	-
112										
113	448	Interdepartmental								
114			S	DPW	-	-	-	-	-	-
115			SO	GP	-	-	-	-	-	-
116					-	-	-	-	-	-
117										
118	Total Sales to Ultimate Customers				271,296,676	181,926,181	45,391,640	37,020,933	5,973,762	984,159
119										
120	447NPC	Sales for Resale								
121			S	P	-	-	-	-	-	-
122			DGU	P	-	-	-	-	-	-
123			SG	P	12,212,501	12,212,501	-	-	-	-
124			SE	P	-	-	-	-	-	-
125					12,212,501	12,212,501	-	-	-	-
126										
127	449	Provision for Rate Refund								
128			S	P	-	-	-	-	-	-
129			SG	P	-	-	-	-	-	-
130					-	-	-	-	-	-
131		State Revenue Credit		REVREQ	(119,682)	(79,791)	(21,664)	(15,201)	(2,521)	(505)
132										
133		AGA Revenue Credit		DPW	605,777	-	-	605,777	-	-
134										
135	Total Sales from Electricity				283,509,177	194,138,682	45,391,640	37,020,933	5,973,762	984,159
136										
137	Other Electric Operating Revenues									
138	450	Forfeited Discounts & Interest								
139			S	CUST	334,885	-	-	-	334,885	-
140			SO	CUST	-	-	-	-	-	-
141					334,885	-	-	-	334,885	-
142										
143	451	Misc Electric Revenue								
144			S	CUST	(129,957)	-	-	-	(129,957)	-
145			SG	GP	-	-	-	-	-	-
146			SO	GP	1,642	784	407	451	0	-
147					(128,315)	784	407	451	(129,957)	-
148										
149	453	Water Sales								
150			SG	P	3,172	3,172	-	-	-	-
151					3,172	3,172	-	-	-	-
152										
153	454	Rent of Electric Property								
154			S	DPW	185,776	-	-	185,776	-	-
155			SG	T	319,772	-	319,772	-	-	-
156			SO	GP	149,676	71,475	37,061	41,138	1	-
157					655,225	71,475	356,834	226,914	1	-
158										
159	456	Other Electric Revenue								
160			S	DMSC	-	-	-	-	-	-
161			CN	CUST	-	-	-	-	-	-
162			SE	OTHSE	949,497	-	949,497	-	-	-
163			SO	OTHSO	252,647	-	-	-	-	252,647
164			SG	OTHSGR	7,697,686	1,309,802	6,387,884	-	-	-
165					8,899,830	1,309,802	7,337,381	-	-	252,647
166										
167		Total Other Electric Revenues			9,764,796	1,385,234	7,694,621	227,366	204,929	252,647
168										
169	Total Electric Operating Revenues				293,273,974	195,523,916	53,086,262	37,248,299	6,178,691	1,236,805
170										

171	Miscellaneous Revenues										
172		41160	Gain on Sale of Utility Plant - CR								
173				S	DPW	-	-	-	-	-	-
174				SG	T	-	-	-	-	-	-
175				SO	G	-	-	-	-	-	-
176				SG	T	-	-	-	-	-	-
177				SG	P	-	-	-	-	-	-
178						-	-	-	-	-	-
179											
180		41170	Loss on Sale of Utility Plant								
181				S	DPW	-	-	-	-	-	-
182				SG	T	-	-	-	-	-	-
183						-	-	-	-	-	-
184											
185		4118	Gain from Emission Allowances								
186				SE	P	(11)	(11)	-	-	-	-
187						(11)	(11)	-	-	-	-
188		41181	Gain from Disposition of NOX Credits								
189				SE	P	-	-	-	-	-	-
190						-	-	-	-	-	-
191											
192		4194	Impact Housing Interest Income								
193				SG	P	-	-	-	-	-	-
194						-	-	-	-	-	-
195											
196		421	(Gain) / Loss on Sale of Utility Plant								
197				S	DPW	-	-	-	-	-	-
198				SG	T	-	-	-	-	-	-
199				SG	T	-	-	-	-	-	-
200				CN	PTD	-	-	-	-	-	-
201				SO	PTD	(219)	(108)	(57)	(55)	-	-
202				SG	P	(62,779)	(62,779)	-	-	-	-
203						(62,998)	(62,887)	(57)	(55)	-	-
204											
205	Total Miscellaneous Revenues					(63,009)	(62,898)	(57)	(55)	-	-
206											
207	Miscellaneous Expenses										
208		4311	Interest on Customer Deposits								
209				S	CUST	-	-	-	-	-	-
210						-	-	-	-	-	-
211											
212		DFA	Divergence Fairness Adjustment								
213				P	P	-	-	-	-	-	-
214				T	T	-	-	-	-	-	-
215				D	DPW	-	-	-	-	-	-
216						-	-	-	-	-	-
217											
218											
219	Total Miscellaneous Expenses					-	-	-	-	-	-
220											
221	Net Misc Revenue and Expense					(63,009)	(62,898)	(57)	(55)	-	-
222											

223	500	Operation Supervision & Engineering									
224			SG	P	1,191,390	1,191,390	-	-	-	-
225			SG	P	136,378	136,378	-	-	-	-
226					1,327,767	1,327,767	-	-	-	-
227										
228	501	Fuel Related								
229			SE	P	1,003,001	1,003,001	-	-	-	-
230			SE	P	-	-	-	-	-	-
231			SE	P	-	-	-	-	-	-
232			SE	P	-	-	-	-	-	-
233			SE	P	188,376	188,376	-	-	-	-
234										
235	501NPC	Fuel Related - NPC								
236			SE	P	36,129,768	36,129,768	-	-	-	-
237			SE	P	-	-	-	-	-	-
238			SE	P	-	-	-	-	-	-
239			SE	P	2,517,355	2,517,355	-	-	-	-
240			SE	P	-	-	-	-	-	-
241		Total Fuel Related			39,838,500	39,838,500	-	-	-	-
242										
243	502	Steam Expenses								
244			SG	P	4,382,189	4,382,189	-	-	-	-
245			SG	P	361,447	361,447	-	-	-	-
246					4,743,637	4,743,637	-	-	-	-
247										
248	503	Steam From Other Sources								
249			SE	P	-	-	-	-	-	-
250	503NPC	Steam From Other Sources - NPC								
251			SE	P	274,282	274,282	-	-	-	-
252					274,282	274,282	-	-	-	-
253										
254	505	Electric Expenses								
255			SG	P	72,300	72,300	-	-	-	-
256			SG	P	18,290	18,290	-	-	-	-
257					90,589	90,589	-	-	-	-
258										
259	506	Misc. Steam Expense								
260			S	P	81,409	81,409	-	-	-	-
261			SG	P	789,704	789,704	-	-	-	-
262			SE	P	1,325,956	1,325,956	-	-	-	-
263			SG	P	121,349	121,349	-	-	-	-
264					2,318,418	2,318,418	-	-	-	-
265										
266	507	Rents								
267			SG	P	29,110	29,110	-	-	-	-
268			SG	P	-	-	-	-	-	-
269					29,110	29,110	-	-	-	-
270										
271	510	Maint Supervision & Engineering								
272			SG	P	(65,428)	(65,428)	-	-	-	-
273			SG	P	139,483	139,483	-	-	-	-
274					74,055	74,055	-	-	-	-
275										
276	511	Maintenance of Structures								
277			SG	P	1,390,798	1,390,798	-	-	-	-
278			SG	P	241,543	241,543	-	-	-	-
279					1,632,341	1,632,341	-	-	-	-
280										
281	512	Maintenance of Boiler Plant								
282			SG	P	5,197,530	5,197,530	-	-	-	-
283			SG	P	286,971	286,971	-	-	-	-
284					5,484,501	5,484,501	-	-	-	-
285										
286	513	Maintenance of Electric Plant								
287			SG	P	2,273,015	2,273,015	-	-	-	-
288			SG	P	62,412	62,412	-	-	-	-
289					2,335,427	2,335,427	-	-	-	-
290										
291	514	Maintenance of Misc. Steam Plant								
292			SG	P	536,698	536,698	-	-	-	-
293			SG	P	75,516	75,516	-	-	-	-
294					612,214	612,214	-	-	-	-
295										
296	Total Steam Power Generation				58,760,841	58,760,841	-	-	-	-
297										

298	517	Operation Super & Engineering								
299			SG	P	-	-	-	-	-	-
300					-	-	-	-	-	-
301										
302	518	Nuclear Fuel Expense								
303			SE	P	-	-	-	-	-	-
304					-	-	-	-	-	-
305										
306										
307	519	Coolants and Water								
308			SG	P	-	-	-	-	-	-
309					-	-	-	-	-	-
310										
311	520	Steam Expenses								
312			SG	P	-	-	-	-	-	-
313					-	-	-	-	-	-
314										
315	523	Electric Expenses								
316			SG	P	-	-	-	-	-	-
317					-	-	-	-	-	-
318										
319	524	Misc. Nuclear Expenses								
320			SG	P	-	-	-	-	-	-
321					-	-	-	-	-	-
322										
323	528	Maintenance Super & Engineering								
324			SG	P	-	-	-	-	-	-
325					-	-	-	-	-	-
326										
327	529	Maintenance of Structures								
328			SG	P	-	-	-	-	-	-
329					-	-	-	-	-	-
330										
331	530	Maintenance of Reactor Plant								
332			SG	P	-	-	-	-	-	-
333					-	-	-	-	-	-
334										
335	531	Maintenance of Electric Plant								
336			SG	P	-	-	-	-	-	-
337					-	-	-	-	-	-
338										
339	532	Maintenance of Misc Nuclear								
340			SG	P	-	-	-	-	-	-
341					-	-	-	-	-	-
342										
343	Total Nuclear Power Generation				-	-	-	-	-	-
344										
345										
346	535	Operation Super & Engineering								
347			SG	P	539,022	539,022	-	-	-	-
348			SG	P	121,844	121,844	-	-	-	-
349					660,866	660,866	-	-	-	-
350										
351	536	Water For Power								
352			SG	P	2,139	2,139	-	-	-	-
353					2,139	2,139	-	-	-	-
354										
355	537	Hydraulic Expenses								
356			SG	P	222,262	222,262	-	-	-	-
357			SG	P	18,517	18,517	-	-	-	-
358					240,778	240,778	-	-	-	-
359										
360	538	Electric Expenses								
361			SG	P	-	-	-	-	-	-
362					-	-	-	-	-	-
363										
364	539	Misc. Hydro Expenses								
365			SG	P	705,333	705,333	-	-	-	-
366			SG	P	479,168	479,168	-	-	-	-
367					1,184,501	1,184,501	-	-	-	-
368										
369	540	Rents (Hydro Generation)								
370			SG	P	96,862	96,862	-	-	-	-
371			SG	P	3,413	3,413	-	-	-	-
372					100,275	100,275	-	-	-	-
373										
374	541	Maint Supervision & Engineering								
375			SG	P	23	23	-	-	-	-
376					23	23	-	-	-	-
377										
378	542	Maintenance of Structures								
379			SG	P	36,991	36,991	-	-	-	-
380			SG	P	1,237	1,237	-	-	-	-
381					38,228	38,228	-	-	-	-
382										
383	543	Maintenance of Dams & Waterways								
384			SG	P	64,775	64,775	-	-	-	-
385			SG	P	39,870	39,870	-	-	-	-
386					104,645	104,645	-	-	-	-
387										
388	544	Maintenance of Electric Plant								
389			SG	P	95,718	95,718	-	-	-	-
390			SG	P	23,280	23,280	-	-	-	-
391					118,998	118,998	-	-	-	-
392										
393	545	Maintenance of Misc. Hydro Plant								
394			SG	P	228,717	228,717	-	-	-	-
395			SG	P	42,814	42,814	-	-	-	-
396					271,530	271,530	-	-	-	-
397										
398	Total Hydraulic Power Generation				2,721,984	2,721,984	-	-	-	-
399										

400											
401	546	Operation Super & Engineering									
402				SG	P	21,032	21,032	-	-	-	-
403						21,032	21,032	-	-	-	-
404											
405	547NPC	Fuel - NPC									
406				SE	P	17,639,249	17,639,249	-	-	-	-
407				SE	P	75,692	75,692	-	-	-	-
408						17,714,941	17,714,941	-	-	-	-
409											
410	548	Generation Expense									
411				SG	P	1,019,594	1,019,594	-	-	-	-
412				SG	P	43,444	43,444	-	-	-	-
413						1,063,038	1,063,038	-	-	-	-
414											
415	549	Miscellaneous Other									
416				SG	P	1,439,496	1,439,496	-	-	-	-
417		SG-W		SG	P	194,891	194,891	-	-	-	-
418						1,634,387	1,634,387	-	-	-	-
419											
420											
421	550	Maint Supervision & Engineering									
422				SG	P	2,118	2,118	-	-	-	-
423		SG-W		SG	P	166,362	166,362	-	-	-	-
424						168,480	168,480	-	-	-	-
425											
426	551	Maint Supervision & Engineering									
427				SG	P	-	-	-	-	-	-
428						-	-	-	-	-	-
429											
430	552	Maintenance of Structures									
431				SG	P	136,921	136,921	-	-	-	-
432				SG	P	3,433	3,433	-	-	-	-
433						140,354	140,354	-	-	-	-
434											
435											
436	553	Maint of Generation & Electric Plant									
437				SG	P	292,653	292,653	-	-	-	-
438				SG	P	454,146	454,146	-	-	-	-
439		SG-W		SG	P	18,162	18,162	-	-	-	-
440						764,960	764,960	-	-	-	-
441											
442	554	Maintenance of Misc. Other									
443				SG	P	111,572	111,572	-	-	-	-
444				SG	P	58,311	58,311	-	-	-	-
445		SG-W		SG	P	7,308	7,308	-	-	-	-
446						177,191	177,191	-	-	-	-
447											
448	Total Other Power Generation					21,684,383	21,684,383	-	-	-	-
449											
450	555NPC	Purchased Power - NPC									
451				S	DMSC	-	-	-	-	-	-
452				SG	P	32,296,960	32,296,960	-	-	-	-
453				SE	P	3,298,966	3,298,966	-	-	-	-
454				SG	P	-	-	-	-	-	-
455				DGP	P	-	-	-	-	-	-
456						35,595,926	35,595,926	-	-	-	-
457											
458	556	System Control & Load Dispatch									
459				SG	P	45,552	45,552	-	-	-	-
460						45,552	45,552	-	-	-	-
461											
462	557	Other Expenses									
463				S	P	3,703,103	3,703,103	-	-	-	-
464				SG	P	2,516,340	2,516,340	-	-	-	-
465				SGCT	P	-	-	-	-	-	-
466				SE	P	652	652	-	-	-	-
467				SG	P	-	-	-	-	-	-
468				TROJP	P	-	-	-	-	-	-
469						6,220,095	6,220,095	-	-	-	-
470											
471	Embedded Cost Differentials										
472	Company Owned Hydro		DGP		P	-	-	-	-	-	-
473	Company Owned Hydro		SG		P	-	-	-	-	-	-
474	Mid-C Contract		MC		P	-	-	-	-	-	-
475	Mid-C Contract		SG		P	-	-	-	-	-	-
476	Existing QF Contracts		S		P	-	-	-	-	-	-
477	Existing QF Contracts				P	-	-	-	-	-	-
478						-	-	-	-	-	-
479											
480	2020 Protocol Adjustment										
481	Baseline ECD			S	P	836,000	836,000	-	-	-	-
482	WY QF Adjustment			S	P	-	-	-	-	-	-
483						836,000	836,000	-	-	-	-
484											
485	Total Other Power Supply					42,697,573	42,697,573	-	-	-	-
486											
487	TOTAL PRODUCTION EXPENSE					125,864,781	125,864,781	-	-	-	-
488											

489	560	Operation Supervision & Engineering								
490			SG	T	518,201	-	518,201	-	-	-
491					518,201	-	518,201	-	-	-
492										
493	561	Load Dispatching								
494			SG	T	1,206,737	-	1,206,737	-	-	-
495					1,206,737	-	1,206,737	-	-	-
496										
497	562	Station Expense								
498			SG	T	184,669	-	184,669	-	-	-
499					184,669	-	184,669	-	-	-
500										
501	563	Overhead Line Expense								
502			SG	T	64,407	-	64,407	-	-	-
503					64,407	-	64,407	-	-	-
504										
505	564	Underground Line Expense								
506			SG	T	-	-	-	-	-	-
507					-	-	-	-	-	-
508										
509	565NPC	Transmission of Electricity by Others - NPC								
510			SG	T	8,261,714	-	8,261,714	-	-	-
511			SE	T	455,152	-	455,152	-	-	-
512					8,716,866	-	8,716,866	-	-	-
513										
514	566	Misc. Transmission Expense								
515			SG	T	177,708	-	177,708	-	-	-
516					177,708	-	177,708	-	-	-
517										
518	567	Rents - Transmission								
519			SG	T	132,649	-	132,649	-	-	-
520					132,649	-	132,649	-	-	-
521										
522	568	Maint Supervision & Engineering								
523			SG	T	77,103	-	77,103	-	-	-
524					77,103	-	77,103	-	-	-
525										
526	569	Maintenance of Structures								
527			SG	T	342,147	-	342,147	-	-	-
528					342,147	-	342,147	-	-	-
529										
530	570	Maintenance of Station Equipment								
531			SG	T	697,326	-	697,326	-	-	-
532					697,326	-	697,326	-	-	-
533										
534	571	Maintenance of Overhead Lines								
535			SG	T	1,021,019	-	1,021,019	-	-	-
536					1,021,019	-	1,021,019	-	-	-
537										
538	572	Maintenance of Underground Lines								
539			SG	T	3,401	-	3,401	-	-	-
540					3,401	-	3,401	-	-	-
541										
542	573	Maint of Misc. Transmission Plant								
543			SG	T	9,072	-	9,072	-	-	-
544					9,072	-	9,072	-	-	-
545										
546	TOTAL TRANSMISSION EXPENSE				13,151,307	-	13,151,307	-	-	-
547										
548	580	Operation Supervision & Engineering								
549			S	DPW	121,999	-	-	121,999	-	-
550			SNPD	DPW	495,482	-	-	495,482	-	-
551					617,481	-	-	617,481	-	-
552										
553	581	Load Dispatching								
554			S	DPW	-	-	-	-	-	-
555			SNPD	DPW	607,671	-	-	607,671	-	-
556					607,671	-	-	607,671	-	-
557										
558	582	Station Expense								
559			S	DPW	471,954	-	-	471,954	-	-
560			SNPD	DPW	160	-	-	160	-	-
561					472,115	-	-	472,115	-	-
562										
563	583	Overhead Line Expenses								
564			S	DPW	313,766	-	-	313,766	-	-
565			SNPD	DPW	8	-	-	8	-	-
566					313,774	-	-	313,774	-	-
567										
568	584	Underground Line Expense								
569			S	DPW	-	-	-	-	-	-
570			SNPD	DPW	-	-	-	-	-	-
571					-	-	-	-	-	-
572										
573	585	Street Lighting & Signal Systems								
574			S	DPW	-	-	-	-	-	-
575			SNPD	DPW	11,201	-	-	11,201	-	-
576					11,201	-	-	11,201	-	-
577										
578	586	Meter Expenses								
579			S	DPW	183,313	-	-	183,313	-	-
580			SNPD	DPW	625	-	-	625	-	-
581					183,938	-	-	183,938	-	-
582										
583	587	Customer Installation Expenses								
584			S	DPW	886,970	-	-	886,970	-	-
585			SNPD	DPW	-	-	-	-	-	-
586					886,970	-	-	886,970	-	-
587										
588	588	Misc. Distribution Expenses								
589			S	DPW	(49,303)	-	-	(49,303)	-	-
590			SNPD	DPW	48,326	-	-	48,326	-	-
591					(977)	-	-	(977)	-	-
592										
593	589	Rents								
594			S	DPW	34,817	-	-	34,817	-	-
595			SNPD	DPW	139	-	-	139	-	-
596					34,956	-	-	34,956	-	-
597										
598	590	Maint Supervision & Engineering								
599			S	DPW	181,865	-	-	181,865	-	-
600			SNPD	DPW	151,932	-	-	151,932	-	-

601					333,798	-	-	333,798	-	-
602										
603	591	Maintenance of Structures								
604			S	DPW	142,038	-	-	142,038	-	-
605			SNPD	DPW	6,335	-	-	6,335	-	-
606					148,372	-	-	148,372	-	-
607										
608	592	Maintenance of Station Equipment								
609			S	DPW	416,985	-	-	416,985	-	-
610			SNPD	DPW	90,885	-	-	90,885	-	-
611					507,870	-	-	507,870	-	-
612										
613	593	Maintenance of Overhead Lines								
614			S	DPW	2,809,339	-	-	2,809,339	-	-
615			SNPD	DPW	138,958	-	-	138,958	-	-
616					2,948,297	-	-	2,948,297	-	-
617										
618	594	Maintenance of Underground Lines								
619			S	DPW	901,672	-	-	901,672	-	-
620			SNPD	DPW	495	-	-	495	-	-
621					902,167	-	-	902,167	-	-
622										
623	595	Maintenance of Line Transformers								
624			S	DPW	-	-	-	-	-	-
625			SNPD	DPW	50,126	-	-	50,126	-	-
626					50,126	-	-	50,126	-	-
627										
628	596	Maint of Street Lighting & Signal Sys.								
629			S	DPW	91,042	-	-	91,042	-	-
630			SNPD	DPW	-	-	-	-	-	-
631					91,042	-	-	91,042	-	-
632										
633	597	Maintenance of Meters								
634			S	DPW	41,172	-	-	41,172	-	-
635			SNPD	DPW	(4,882)	-	-	(4,882)	-	-
636					36,291	-	-	36,291	-	-
637										
638	598	Maint of Misc. Distribution Plant								
639			S	DPW	64,511	-	-	64,511	-	-
640			SNPD	DPW	222,954	-	-	222,954	-	-
641					287,465	-	-	287,465	-	-
642										
643	TOTAL DISTRIBUTION EXPENSE				8,432,555	-	-	8,432,555	-	-
644										
645	901	Supervision								
646			S	CUST	-	-	-	-	-	-
647			CN	CUST	95,981	-	-	-	95,981	-
648					95,981	-	-	-	95,981	-
649										
650	902	Meter Reading Expense								
651			S	CUST	2,144,215	-	-	-	2,144,215	-
652			CN	CUST	26,917	-	-	-	26,917	-
653					2,171,132	-	-	-	2,171,132	-
654										
655	903	Customer Receipts & Collections								
656			S	CUST	407,604	-	-	-	407,604	-
657			CN	CUST	1,800,915	-	-	-	1,800,915	-
658					2,208,519	-	-	-	2,208,519	-
659										
660	904	Uncollectible Accounts								
661			S	CUST	537,436	-	-	-	537,436	-
662			SG	P	-	-	-	-	-	-
663			CN	CUST	41,575	-	-	-	41,575	-
664					579,010	-	-	-	579,010	-
665										
666	905	Misc. Customer Accounts Expense								
667			S	CUST	-	-	-	-	-	-
668			CN	CUST	755	-	-	-	755	-
669					755	-	-	-	755	-
670										
671	TOTAL CUSTOMER ACCOUNTS EXPENSE				5,055,397	-	-	-	5,055,397	-
672										
673	907	Supervision								
674			S	CUST	-	-	-	-	-	-
675			CN	CUST	283	-	-	-	283	-
676					283	-	-	-	283	-
677										
678	908	Customer Assistance								
679			S	CUST	19,061	-	-	-	19,061	-
680			CN	CUST	124,499	-	-	-	124,499	-
681					143,559	-	-	-	143,559	-
682										
683	909	Informational & Instructional Adv								
684			S	CUST	147,018	-	-	-	147,018	-
685			CN	CUST	119,704	-	-	-	119,704	-
686					266,722	-	-	-	266,722	-
687										
688	910	Misc. Customer Service								
689			S	CUST	-	-	-	-	-	-
690			CN	CUST	201	-	-	-	201	-
691					201	-	-	-	201	-
692										
693	TOTAL CUSTOMER SERVICE EXPENSE				410,765	-	-	-	410,765	-
694										
695	911	Supervision								
696			S	CUST	-	-	-	-	-	-
697			CN	CUST	-	-	-	-	-	-
698					-	-	-	-	-	-
699										
700	912	Demonstration & Selling Expense								
701			S	CUST	-	-	-	-	-	-
702			CN	CUST	-	-	-	-	-	-
703					-	-	-	-	-	-
704										
705	913	Advertising Expense								
706			S	CUST	-	-	-	-	-	-
707			CN	CUST	-	-	-	-	-	-
708					-	-	-	-	-	-
709										
710	916	Misc. Sales Expense								
711			S	CUST	-	-	-	-	-	-
712			CN	CUST	-	-	-	-	-	-
713					-	-	-	-	-	-
714										
715	TOTAL SALES EXPENSE				-	-	-	-	-	-
716										

717										
718	920	Administrative & General Salaries								
719			S	PTD	2,447	1,206	632	609	-	-
720			CN	CUST	-	-	-	-	-	-
721			SO	PTD	4,592,354	2,263,725	1,185,519	1,143,111	-	-
722					4,594,802	2,264,932	1,186,150	1,143,720	-	-
723										
724	921	Office Supplies & expenses								
725			S	PTD	27,738	13,673	7,161	6,904	-	-
726			CN	CUST	3,658	-	-	-	3,658	-
727			SO	PTD	604,804	298,128	156,131	150,546	-	-
728					636,200	311,801	163,291	157,450	3,658	-
729	922	A&G Expenses Transferred								
730			SO	PTD	(1,976,601)	(974,333)	(510,260)	(492,008)	-	-
731					(1,976,601)	(974,333)	(510,260)	(492,008)	-	-
732										
733	923	Outside Services								
734			S	PTD	2,977	1,467	768	741	-	-
735			CN	CUST	-	-	-	-	-	-
736			SO	PTD	1,131,061	557,538	291,984	281,539	-	-
737					1,134,038	559,005	292,752	282,280	-	-
738										
739	924	Property Insurance								
740			S	PTD	2,234	1,101	577	556	-	-
741			SG	PTD	-	-	-	-	-	-
742			SO	PTD	186,226	91,797	48,074	46,355	-	-
743					188,460	92,898	48,651	46,911	-	-
744										
745	925	Injuries & Damages								
746			SO	PTD	863,489	425,643	222,910	214,936	-	-
747					863,489	425,643	222,910	214,936	-	-
748										
749	926	Employee Pensions & Benefits								
750			S	LABOR	(763,678)	(343,318)	(64,260)	(259,780)	(96,321)	-
751			CN	CUST	-	-	-	-	-	-
752			SO	LABOR	5,976,452	2,686,762	502,889	2,033,006	753,794	-
753					5,212,774	2,343,445	438,629	1,773,226	657,474	-
754										
755	927	Franchise Requirements								
756			S	DMSC	-	-	-	-	-	-
757			SO	DMSC	-	-	-	-	-	-
758					-	-	-	-	-	-
759										
760	928	Regulatory Commission Expense								
761			S	DMSC	745,625	-	-	-	-	745,625
762			CN	CUST	-	-	-	-	-	-
763			SO	DMSC	313,239	-	-	-	-	313,239
764			SG	FERC	303,036	135,929	167,107	-	-	-
765					1,361,900	135,929	167,107	-	-	1,058,864
766										
767	928RE	Regulatory Expense		DMSC	-	-	-	-	-	-
768										
769	929	Duplicate Charges								
770			S	LABOR	-	-	-	-	-	-
771			SO	LABOR	(7,466,488)	(3,356,620)	(628,268)	(2,539,871)	(941,729)	-
772					(7,466,488)	(3,356,620)	(628,268)	(2,539,871)	(941,729)	-
773										
774	930	Misc General Expenses								
775			S	PTD	-	-	-	-	-	-
776			CN	CUST	-	-	-	-	-	-
777			SO	LABOR	1,160,755	521,827	97,672	394,853	146,403	-
778					1,160,755	521,827	97,672	394,853	146,403	-
779										
780	931	Rents								
781			S	PTD	973	479	251	242	-	-
782			SO	PTD	124,538	61,389	32,149	30,999	-	-
783					125,510	61,868	32,401	31,241	-	-
784										
785	935	Maintenance of General Plant								
786			S	G	16,989	3,560	6,011	7,180	238	-
787			CN	CUST	2,122	-	-	-	2,122	-
788			SO	G	1,377,965	288,755	487,521	582,352	19,338	-
789					1,397,077	292,315	493,532	589,532	21,698	-
790										
791		Total Adminsitrative & Gen Expense			7,231,916	2,678,709	2,004,567	1,602,271	(112,496)	1,058,864
792										
793										
794	TOTAL O&M EXPENSE				160,146,721	128,543,491	15,155,874	10,034,826	5,353,666	1,058,864
795										
796	403SP	Steam Depreciation								
797			SG	P	1,779,135	1,779,135	-	-	-	-
798			SG	P	1,742,471	1,742,471	-	-	-	-
799			SG	P	15,714,897	15,714,897	-	-	-	-
800			SG	P	895,795	895,795	-	-	-	-
801					20,132,298	20,132,298	-	-	-	-
802										
803	403NP	Nuclear Depreciation								
804			SG	P	-	-	-	-	-	-
805					-	-	-	-	-	-
806										
807	403HP	Hydro Depreciation								
808			SG	P	(1,038,772)	(1,038,772)	-	-	-	-
809			SG	P	81,112	81,112	-	-	-	-
810			SG	P	2,676,358	2,676,358	-	-	-	-
811			SG	P	414,329	414,329	-	-	-	-
812					2,133,027	2,133,027	-	-	-	-
813										
814	403OP	Other Production Depreciation								
815			SG	P	-	-	-	-	-	-
816			SG	P	4,229,125	4,229,125	-	-	-	-
817			SG	P	192,921	192,921	-	-	-	-
818		SG-W	SG	P	11,133,882	11,133,882	-	-	-	-
819					15,555,928	15,555,928	-	-	-	-
820										
821	403TP	Transmission Depreciation								
822			SG	T	511,131	-	511,131	-	-	-
823			SG	T	638,525	-	638,525	-	-	-
824			SG	T	6,358,349	-	6,358,349	-	-	-
825					7,508,006	-	7,508,006	-	-	-
826										

827	403	Distribution Depreciation								
828	360		S	DPW	23,409	-	-	23,409	-	-
829	361		S	DPW	47,140	-	-	47,140	-	-
830	362		S	DPW	759,004	-	-	759,004	-	-
831	364		S	DPW	3,396,921	-	-	3,396,921	-	-
832	365		S	DPW	951,396	-	-	951,396	-	-
833	366		S	DPW	225,724	-	-	225,724	-	-
834	367		S	DPW	620,716	-	-	620,716	-	-
835	368		S	DPW	1,893,755	-	-	1,893,755	-	-
836	369		S	DPW	948,550	-	-	948,550	-	-
837	370		S	DPW	643,388	-	-	643,388	-	-
838	371		S	DPW	9,378	-	-	9,378	-	-
839	372		S	DPW	-	-	-	-	-	-
840	373		S	DPW	32,926	-	-	32,926	-	-
841					9,552,307	-	-	9,552,307	-	-
842										
843	403GP	General Depreciation								
844			S	G-SITUS	950,317	-	290,159	660,158	-	-
845			SG	PT	1,404	922	483	-	-	-
846			SG	PT	4,315	2,832	1,483	-	-	-
847			SE	P	7,489	7,489	-	-	-	-
848			CN	CUST	43,705	-	-	-	43,705	-
849			SG	G-SG	587,010	243,317	343,693	-	-	-
850			SO	PTD	967,094	476,713	249,656	240,725	-	-
851			SG	G-SG	484	201	283	-	-	-
852			SG	G-SG	8,286	3,435	4,852	-	-	-
853					2,570,105	734,908	890,609	900,883	43,705	-
854										
855	403GV0	General Vehicles								
856			SG	G-SG	-	-	-	-	-	-
857					-	-	-	-	-	-
858										
859	403MP	Mining Depreciation								
860			SE	P	-	-	-	-	-	-
861					-	-	-	-	-	-
862										
863	403EP	Experimental Plant Depreciation								
864			SG	P	-	-	-	-	-	-
865			SG	P	-	-	-	-	-	-
866					-	-	-	-	-	-
867										
868	TOTAL DEPRECIATION EXPENSE				57,451,669	38,556,160	8,398,614	10,453,189	43,705	-
869										
870	404GP	Amort of LT Plant - Capital Lease Gen								
871			S	I-SITUS	-	-	-	-	-	-
872			SG	I-SG	-	-	-	-	-	-
873			SO	PTD	16,255	8,012	4,196	4,046	-	-
874			SG	P	-	-	-	-	-	-
875			CN	CUST	-	-	-	-	-	-
876			SG	P	-	-	-	-	-	-
877					16,255	8,012	4,196	4,046	-	-
878										
879	404SP	Amort of LT Plant - Cap Lease Steam								
880			SG	P	-	-	-	-	-	-
881					-	-	-	-	-	-
882										
883	404IP	Amort of LT Plant - Intangible Plant								
884			S	I-SITUS	23,042	81,600	(35,991)	(22,567)	-	-
885			SE	P	-	-	-	-	-	-
886			SO	PTD	656,437	323,580	169,459	163,398	-	-
887			CN	CUST	458,077	-	-	-	458,077	-
888			SG	I-SG	881,573	736,260	145,313	-	-	-
889			SG	I-SG	277,418	231,690	45,728	-	-	-
890			SG	I-SG	18,670	15,592	3,077	-	-	-
891			SG	P	4,649	4,649	-	-	-	-
892			SG	I-SG	-	-	-	-	-	-
893			SG	I-SG	528	441	87	-	-	-
894			SG	P	974	974	-	-	-	-
895					2,321,367	1,394,786	327,674	140,830	458,077	-
896										
897	404OP	Amort of LT Plant - Other Plant								
898			SG	P	-	-	-	-	-	-
899					-	-	-	-	-	-
900										
901	404HP	Amortization of Other Electric Plant								
902			SG	P	18,425	18,425	-	-	-	-
903			SG	P	-	-	-	-	-	-
904					18,425	18,425	-	-	-	-
905										
906	Total Amortization of Limited Term Plant				2,356,046	1,421,223	331,870	144,876	458,077	-
907										
908										
909	405	Amortization of Other Electric Plant								
910			S	GP	-	-	-	-	-	-
911										
912					-	-	-	-	-	-
913										
914	406	Amortization of Plant Acquisition Adj								
915			S	P	-	-	-	-	-	-
916			SG	P	-	-	-	-	-	-
917			SG	P	-	-	-	-	-	-
918			SG	P	282,644	282,644	-	-	-	-
919			SO	P	-	-	-	-	-	-
920					282,644	282,644	-	-	-	-
921										
922	407	Amort of Prop Losses, Unrec Plant, etc								
923			S	P	(18,361)	(18,361)	-	-	-	-
924			SO	GP	-	-	-	-	-	-
925			SG-P	P	-	-	-	-	-	-
926			SE	P	-	-	-	-	-	-
927			SG	P	2,389,137	2,389,137	-	-	-	-
928			TROJP	P	-	-	-	-	-	-
929					2,370,776	2,370,776	-	-	-	-
930										
931	TOTAL AMORTIZATION EXPENSE				5,009,466	4,074,643	331,870	144,876	458,077	-
932										

933	408	Taxes Other Than Income								
934			S	DMSC	-	-	-	-	-	-
935			GPS	GP	10,365,500	4,949,887	2,566,609	2,848,926	78	-
936			SO	GP	703,541	335,965	174,204	193,366	5	-
937			SE	P	58,874	58,874	-	-	-	-
938			SG	P	136,517	136,517	-	-	-	-
939			OPRV-ID	DMSC	-	-	-	-	-	-
940			EXCTAX	GP	-	-	-	-	-	-
941			DGP	GP	-	-	-	-	-	-
942					11,264,432	5,481,244	2,740,814	3,042,292	83	-
943										
944	41140	Deferred Investment Tax Credit - Fed								
945			DGU	PTD	(312,920)	(154,249)	(80,780)	(77,891)	-	-
946										
947					(312,920)	(154,249)	(80,780)	(77,891)	-	-
948										
949	41141	Deferred Investment Tax Credit - Idaho								
950			DGU	PTD	-	-	-	-	-	-
951										
952					-	-	-	-	-	-
953										
954	TOTAL DEFERRED ITC				(312,920)	(154,249)	(80,780)	(77,891)	-	-
955										
956	427	Interest on Long-Term Debt								
957			S	GP	1,786,923	853,318	442,461	491,130	13	-
958			SNP	GP	21,167,447	10,108,192	5,241,288	5,817,809	158	-
959					22,954,370	10,961,510	5,683,749	6,308,939	172	-
960										
961	428	Amortization of Debt Disc & Exp								
962			SNP	GP	256,167	122,329	63,430	70,407	2	-
963					256,167	122,329	63,430	70,407	2	-
964										
965	429	Amortization of Premium on Debt								
966			SNP	GP	(631)	(301)	(156)	(173)	(0)	-
967					(631)	(301)	(156)	(173)	(0)	-
968										
969	431	Other Interest Expense								
970			OTH	NUTIL	-	-	-	-	-	-
971			SO	GP	-	-	-	-	-	-
972			SNP	GP	1,409,191	672,938	348,931	387,312	11	-
973					1,409,191	672,938	348,931	387,312	11	-
974										
975	432	AFUDC - Borrowed								
976			SNP	GP	(2,076,622)	(991,659)	(514,194)	(570,753)	(16)	-
977					(2,076,622)	(991,659)	(514,194)	(570,753)	(16)	-
978										
979		Electric Interest Deductions for Tax			(411,895)	(196,694)	(101,990)	(113,208)	(3)	-
980										
981		Total Electric Interest Deductions for Tax			22,542,475	10,764,816	5,581,759	6,195,731	169	-
982										
983										
984	419	Interest & Dividends								
985			SNP	GP	(4,138,854)	(1,976,447)	(1,024,825)	(1,137,552)	(31)	-
986		Total Operating Deductions for Tax			(4,138,854)	(1,976,447)	(1,024,825)	(1,137,552)	(31)	-
987										
988	41010	Deferred Income Tax - Federal-DR								
989			S	GP	13,303	6,353	3,294	3,656	0	-
990			TROJP	P	-	-	-	-	-	-
991			SG	PT	5,481	3,597	1,884	-	-	-
992			SO	LABOR	528,517	237,599	44,472	179,785	66,661	-
993			SNP	GP	1,528,174	729,756	378,392	420,014	11	-
994			SE	P	106,392	106,392	-	-	-	-
995			SG	PT	13,183,270	8,652,148	4,531,122	-	-	-
996			GPS	GP	1,270,000	606,469	314,466	349,056	9	-
997			DITEXP	DITEXP	-	-	-	-	-	-
998			BADDEBT	CUST	-	-	-	-	-	-
999			CN	CUST	-	-	-	-	-	-
1000			IBT	IBT	-	0	-	-	-	-
1001			CIAC	DPW	-	-	-	-	-	-
1002			SCHMDEXP	GP	-	-	-	-	-	-
1003			TAXDEPR	TAXDEPR	9,492,588	4,098,304	2,497,447	2,792,251	104,586	-
1004			SNPD	DPW	(12,551)	-	-	(12,551)	-	-
1005					26,115,174	14,440,618	7,771,078	3,732,211	171,267	-
1006										
1007	41020	Deferred Income Tax - State-DR								
1008			S	GP	-	-	-	-	-	-
1009			SG	PT	-	-	-	-	-	-
1010			SO	LABOR	-	-	-	-	-	-
1011			SE	P	-	-	-	-	-	-
1012			SG	PT	-	-	-	-	-	-
1013			GPS	GP	-	-	-	-	-	-
1014			TROJP	P	-	-	-	-	-	-
1015			SNP	GP	-	-	-	-	-	-
1016			BADDEBT	CUST	-	-	-	-	-	-
1017			DITEXP	DITEXP	-	-	-	-	-	-
1018			SGCT	P	-	-	-	-	-	-
1019			SNPD	DPW	-	-	-	-	-	-
1020					-	-	-	-	-	-
1021										
1022	41110	Deferred Income Tax - Federal-CR								
1023			S	GP	(3,932,513)	(1,877,912)	(973,733)	(1,080,839)	(29)	-
1024			SE	P	(620,469)	(620,469)	-	-	-	-
1025			SG	P	(20,617)	(20,617)	-	-	-	-
1026			SNP	GP	(957,462)	(457,221)	(237,078)	(263,155)	(7)	-
1027			SG	PT	(4,433,320)	(2,909,577)	(1,523,743)	-	-	-
1028			SO	LABOR	(73,469)	(33,029)	(6,182)	(24,992)	(9,266)	-
1029			SNPD	PT	(30,669)	(20,128)	(10,541)	-	-	-
1030			BADDEBT	CUST	(645)	-	-	-	(645)	-
1031			GPS	GP	24,410	11,657	6,044	6,709	0	-
1032			TROJD	P	(0)	(0)	-	-	-	-
1033			CN	CUST	(2,197)	-	-	-	(2,197)	-
1034			CIAC	DPW	(1,412,229)	-	-	(1,412,229)	-	-
1035			SCHMDEXP	BOOKDEPR	(12,910,497)	(7,726,865)	(2,126,784)	(3,039,373)	(17,475)	-
1036			TAXDEPR	TAXDEPR	-	-	-	-	-	-
1037					(24,369,677)	(13,654,161)	(4,872,016)	(5,813,879)	(29,620)	-
1038										
1039	41111	Deferred Income Tax - State-CR								
1040			S	GP	-	-	-	-	-	-
1041			SNP	GP	-	-	-	-	-	-
1042			DITEXPRL	DITEXP	-	-	-	-	-	-
1043			SNPD	PT	-	-	-	-	-	-
1044			SGCT	P	-	-	-	-	-	-
1045			SG	PT	-	-	-	-	-	-
1046			BADDEBT	CUST	-	-	-	-	-	-
1047			GPS	GP	-	-	-	-	-	-
1048			SO	LABOR	-	-	-	-	-	-
1049			SE	P	-	-	-	-	-	-
1050			TROJP	P	-	-	-	-	-	-
1051			SG	PT	-	-	-	-	-	-
1052					-	-	-	-	-	-
1053										
1054	TOTAL DEFERRED INCOME TAXES				1,745,497	786,457	2,899,062	(2,081,668)	141,647	-

1055	SCHMAF	Additions - Flow Through								
1056			S	SCHMAF	-	-	-	-	-	-
1057			SNP	SCHMAF	-	-	-	-	-	-
1058			SO	SCHMAF	-	-	-	-	-	-
1059			SE	SCHMAF	-	-	-	-	-	-
1060			TROJP	SCHMAF	-	-	-	-	-	-
1061			SG	SCHMAF	-	-	-	-	-	-
1062					-	-	-	-	-	-
1063										
1064	SCHMAP	Additions - Permanent								
1065			S	P	-	-	-	-	-	-
1066			SE	P	6,099	6,099	-	-	-	-
1067			SNP	LABOR	-	-	-	-	-	-
1068			SO	SCHMAP-SO	174,910	139,980	5,340	21,587	8,004	-
1069			SG	SCHMAP	-	-	-	-	-	-
1070			SCHMDEXP	BOOKDEPR	8,258	4,942	1,360	1,944	11	-
1071					189,267	151,021	6,700	23,531	8,015	-
1072										
1073	SCHMAT	Additions - Temporary								
1074			S	SCHMAT-SITUS	1,383,957	2,334,875	(363,235)	(632,306)	44,622	-
1075			SG	P	-	-	-	-	-	-
1076			CIAC	DPW	5,743,897	-	-	5,743,897	-	-
1077			SNP	SCHMAT-SNP	3,894,241	1,859,672	964,251	1,070,319	0	-
1078			TROJD	P	0	0	-	-	-	-
1079			SGCT	P	-	-	-	-	-	-
1080			SE	SCHMAT-SE	2,523,606	2,524,146	(83)	(334)	(124)	-
1081			SG	P	18,232,599	18,232,599	-	-	-	-
1082			CN	CUST	8,936	-	-	-	8,936	-
1083			SO	SCHMAT-SO	298,819	133,401	19,683	103,831	41,903	-
1084			SNPD	SCHMAT-SNP	124,740	59,569	30,887	34,284	0	-
1085			BADDEBT	DPW	2,625	-	-	2,625	-	-
1086			GPS	SCHMAT-GPS	(99,284)	(47,411)	(24,584)	(27,288)	(1)	-
1087			SCHMDEXP	BOOKDEPR	52,510,297	31,427,140	8,650,173	12,361,908	71,075	-
1088					84,624,433	56,523,991	9,277,093	18,656,937	166,412	-
1089										
1090	TOTAL SCHEDULE - M ADDITIONS				84,813,700	56,675,012	9,283,793	18,680,468	174,427	-
1091										
1092	SCHMDF	Deductions - Flow Through								
1093			S	SCHMDF	-	-	-	-	-	-
1094			DGP	SCHMDF	-	-	-	-	-	-
1095			DGU	SCHMDF	-	-	-	-	-	-
1096					-	-	-	-	-	-
1097	SCHMDP	Deductions - Permanent								
1098			S	SCHMDP	-	-	-	-	-	-
1099			SE	P	267,381	267,381	-	-	-	-
1100			SNP	PTD	6,177	3,045	1,595	1,538	-	-
1101			IBT	SCHMDP	-	-	-	-	-	-
1102			SG	P	-	-	-	-	-	-
1103			SO	SCHMDP-SO	-	0	-	-	-	-
1104					273,558	270,426	1,595	1,538	-	-
1105										
1106	SCHMDT	Deductions - Temporary								
1107			S	GP	54,121	25,845	13,401	14,875	0	-
1108			BADDEBT	DPW	-	-	-	-	-	-
1109			SNP	SCHMDT-SNP	6,215,476	2,968,164	1,539,010	1,708,302	-	-
1110			CN	SCHMDT	-	-	-	-	-	-
1111			SG	P	22,292	22,292	-	-	-	-
1112			DGP	CUST	-	-	-	-	-	-
1113			SE	P	432,723	432,723	-	-	-	-
1114			SG	SCHMDT-SG	53,619,737	53,554,146	65,591	-	-	-
1115			GPS	SCHMDT-GPS	5,165,415	2,466,714	1,279,005	1,419,696	-	-
1116			SO	SCHMDT-SO	2,149,616	948,346	272,592	753,539	175,138	-
1117			TAXDEPR	TAXDEPR	38,608,785	16,668,853	10,157,758	11,356,798	425,376	-
1118			SNPD	DPW	(51,047)	-	-	(51,047)	-	-
1119					106,217,118	77,087,082	13,327,356	15,202,164	600,515	-
1120										
1121	TOTAL SCHEDULE - M DEDUCTIONS				106,490,675	77,357,508	13,328,951	15,203,701	600,515	-
1122										
1123	TOTAL SCHEDULE - M ADJUSTMENTS				(21,676,976)	(20,682,495)	(4,045,158)	3,476,766	(426,088)	-
1124										
1125	NOTE:	Positive Schedule M amounts increase taxable income and therefore reduce tax expense.								
1126		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.								
1127										
1128	40911	State Income Taxes								
1129				IBT	880,038	(478,497)	810,710	544,426	(4,679)	8,079
1130			IBT	IBT	-	-	-	-	-	-
1131			SG	P	-	-	-	-	-	-
1132			IBT	IBT	-	-	-	-	-	-
1133	TOTAL STATE TAXES				880,038	(478,497)	810,710	544,426	(4,679)	8,079
1134										
1135	Calculation of Taxable Income:									
1136		Operating Revenues			293,273,974	195,523,916	53,086,262	37,248,299	6,178,691	1,236,805
1137		Operating Deductions:								
1138		O & M Expenses			160,146,721	128,543,491	15,155,874	10,034,826	5,353,666	1,058,864
1139		Depreciation Expense			57,451,669	38,556,160	8,398,614	10,453,189	43,705	0
1140		Amortization Expense			5,009,466	4,074,643	331,870	144,876	458,077	0
1141		Taxes Other Than Income			11,264,432	5,481,244	2,740,814	3,042,292	83	0
1142		Interest & Dividends (AFUDC-Equity)			(4,138,854)	(1,976,447)	(1,024,825)	(1,137,552)	(31)	-
1143		Misc Revenue & Expense			(63,009)	(62,898)	(57)	(55)	-	-
1144		Total Operating Deductions			229,670,425	174,616,192	25,602,290	22,537,578	5,855,500	1,058,864
1145		Other Deductions:								
1146		Interest Deductions			22,542,475	10,764,816	5,581,759	6,195,731	169	0
1147		Interest on PCRBS			-					
1148		Schedule M Adjustments			(21,676,976)	(20,682,495)	(4,045,158)	3,476,766	(426,088)	-
1149										
1150		Income Before State Taxes			19,384,098	(10,539,588)	17,857,054	11,991,756	(103,066)	177,941
1151										
1152		State Income Taxes		SIT	880,038	(478,497)	810,710	544,426	(4,679)	8,079
1153										
1154	Total Taxable Income				18,504,060	(10,061,091)	17,046,344	11,447,330	(98,386)	169,863
1155										
1156	Tax Rate				21.00%					
1157										
1158	Federal Income Tax - Calculated				3,885,853	(2,112,829)	3,579,732	2,403,939	(20,661)	35,671
1159										
1160	Adjustments to Calculated Tax:									
1161	40910	ITCITC90	SE	P	(4,276)	(4,276)	-	-	-	-
1162	40910	FITPMI	SG	P	(11,436,104)	(11,436,104)	-	-	-	-
1163	40910	FITOTH	SO	P	(1,055)	(1,055)	-	-	-	-
1164					(11,441,435)	(11,441,435)	-	-	-	-
1165										
1166	Federal Income Tax Per Books			FIT	(7,555,583)	(13,554,264)	3,579,732	2,403,939	(20,661)	35,671
1167					-					
1168	TOTAL OPERATING EXPENSES				228,566,312	163,192,086	33,835,839	24,463,936	5,971,837	1,102,614
1169										

1170										
1171	310	Land and Land Rights								
1172			SG	P	137,554	137,554	-	-	-	-
1173			SG	P	2,000,175	2,000,175	-	-	-	-
1174			SG	P	3,203,172	3,203,172	-	-	-	-
1175			SG	P	155,777	155,777	-	-	-	-
1176					5,496,677	5,496,677	-	-	-	-
1177										
1178	311	Structures and Improvements								
1179			SG	P	13,416,856	13,416,856	-	-	-	-
1180			SG	P	18,554,783	18,554,783	-	-	-	-
1181			SG	P	26,246,134	26,246,134	-	-	-	-
1182			SG	P	3,877,434	3,877,434	-	-	-	-
1183					62,095,207	62,095,207	-	-	-	-
1184										
1185	312	Boiler Plant Equipment								
1186			SG	P	34,895,186	34,895,186	-	-	-	-
1187			SG	P	27,659,930	27,659,930	-	-	-	-
1188			SG	P	158,877,391	158,877,391	-	-	-	-
1189			SG	P	20,236,393	20,236,393	-	-	-	-
1190					241,668,900	241,668,900	-	-	-	-
1191										
1192	314	Turbogenerator Units								
1193			SG	P	6,460,859	6,460,859	-	-	-	-
1194			SG	P	6,483,923	6,483,923	-	-	-	-
1195			SG	P	42,303,891	42,303,891	-	-	-	-
1196			SG	P	4,084,242	4,084,242	-	-	-	-
1197					59,332,914	59,332,914	-	-	-	-
1198										
1199	315	Accessory Electric Equipment								
1200			SG	P	5,087,060	5,087,060	-	-	-	-
1201			SG	P	7,880,619	7,880,619	-	-	-	-
1202			SG	P	11,892,293	11,892,293	-	-	-	-
1203			SG	P	4,068,159	4,068,159	-	-	-	-
1204					28,928,131	28,928,131	-	-	-	-
1205										
1206	316	Misc Power Plant Equipment								
1207			SG	P	153,097	153,097	-	-	-	-
1208			SG	P	290,403	290,403	-	-	-	-
1209			SG	P	1,306,567	1,306,567	-	-	-	-
1210			SG	P	245,864	245,864	-	-	-	-
1211					1,995,930	1,995,930	-	-	-	-
1212										
1213										
1214	SP	Unclassified Steam Plant - Account 300								
1215			SG	P	2,991,423	2,991,423	-	-	-	-
1216					2,991,423	2,991,423	-	-	-	-
1217										
1218										
1219	Total Steam Production Plant				402,509,183	402,509,183	-	-	-	-
1220										
1221	320	Land and Land Rights								
1222			SG	P	-	-	-	-	-	-
1223					-	-	-	-	-	-
1224										
1225	321	Structures and Improvements								
1226			SG	P	-	-	-	-	-	-
1227					-	-	-	-	-	-
1228										
1229	322	Reactor Plant Equipment								
1230			SG	P	-	-	-	-	-	-
1231					-	-	-	-	-	-
1232										
1233	323	Turbogenerator Units								
1234			SG	P	-	-	-	-	-	-
1235					-	-	-	-	-	-
1236										
1237	324	Land and Land Rights								
1238			SG	P	-	-	-	-	-	-
1239					-	-	-	-	-	-
1240										
1241	325	Misc. Power Plant Equipment								
1242			SG	P	-	-	-	-	-	-
1243					-	-	-	-	-	-
1244										
1245										
1246	N00	Unclassified Nuclear Plant - Acct 300								
1247			SG	P	-	-	-	-	-	-
1248					-	-	-	-	-	-
1249										
1250										
1251	Total Nuclear Production Plant				-	-	-	-	-	-
1252										
1253	330	Land and Land Rights								
1254			SG	P	610,759	610,759	-	-	-	-
1255			SG	P	311,417	311,417	-	-	-	-
1256			SG	P	1,342,423	1,342,423	-	-	-	-
1257			SG	P	75,595	75,595	-	-	-	-
1258					2,340,194	2,340,194	-	-	-	-
1259										
1260	331	Structures and Improvements								
1261			SG	P	1,161,499	1,161,499	-	-	-	-
1262			SG	P	288,610	288,610	-	-	-	-
1263			SG	P	14,275,269	14,275,269	-	-	-	-
1264			SG	P	760,072	760,072	-	-	-	-
1265					16,485,450	16,485,450	-	-	-	-
1266										
1267	332	Reservoirs, Dams & Waterways								
1268			SG	P	8,602,489	8,602,489	-	-	-	-
1269			SG	P	1,111,486	1,111,486	-	-	-	-
1270			SG	P	16,729,660	16,729,660	-	-	-	-
1271			SG	P	4,601,658	4,601,658	-	-	-	-
1272					31,045,294	31,045,294	-	-	-	-
1273										
1274	333	Water Wheel, Turbines, & Generators								
1275			SG	P	1,707,884	1,707,884	-	-	-	-
1276			SG	P	441,843	441,843	-	-	-	-
1277			SG	P	3,793,212	3,793,212	-	-	-	-
1278			SG	P	2,444,587	2,444,587	-	-	-	-
1279					8,387,526	8,387,526	-	-	-	-
1280										
1281	334	Accessory Electric Equipment								
1282			SG	P	216,022	216,022	-	-	-	-
1283			SG	P	199,159	199,159	-	-	-	-
1284			SG	P	3,980,188	3,980,188	-	-	-	-
1285			SG	P	642,812	642,812	-	-	-	-
1286					5,038,180	5,038,180	-	-	-	-

1287										
1288	335	Misc. Power Plant Equipment								
1289			SG	P	66,778	66,778	-	-	-	-
1290			SG	P	9,134	9,134	-	-	-	-
1291			SG	P	74,178	74,178	-	-	-	-
1292			SG	P	1,080	1,080	-	-	-	-
1293					151,171	151,171	-	-	-	-
1294										
1295	336	Roads, Railroads & Bridges								
1296			SG	P	258,312	258,312	-	-	-	-
1297			SG	P	45,225	45,225	-	-	-	-
1298			SG	P	1,085,235	1,085,235	-	-	-	-
1299			SG	P	85,739	85,739	-	-	-	-
1300					1,474,512	1,474,512	-	-	-	-
1301										
1302										
1303	HP	Unclassified Hydro Plant - Acct 300								
1304			S	P	-	-	-	-	-	-
1305			SG	P	-	-	-	-	-	-
1306					-	-	-	-	-	-
1307										
1308										
1309	Total Hydraulic Plant				64,922,326	64,922,326	-	-	-	-
1310										
1311	340	Land and Land Rights								
1312			SG	P	2,306,668	2,306,668	-	-	-	-
1313			SG	P	687,241	687,241	-	-	-	-
1314			SG	P	13,899	13,899	-	-	-	-
1315					3,007,808	3,007,808	-	-	-	-
1316										
1317	341	Structures and Improvements								
1318			SG	P	10,064,240	10,064,240	-	-	-	-
1319			SG	P	-	-	-	-	-	-
1320			SG	P	3,262,305	3,262,305	-	-	-	-
1321			SG	P	252,582	252,582	-	-	-	-
1322					13,579,128	13,579,128	-	-	-	-
1323										
1324	342	Fuel Holders, Producers & Accessories								
1325			SG	P	793,798	793,798	-	-	-	-
1326			SG	P	-	-	-	-	-	-
1327			SG	P	163,108	163,108	-	-	-	-
1328					956,906	956,906	-	-	-	-
1329										
1330	343	Prime Movers								
1331			SG	P	-	-	-	-	-	-
1332			SG	P	194,642,383	194,642,383	-	-	-	-
1333			SG	P	67,082,904	67,082,904	-	-	-	-
1334			SG	P	3,423,937	3,423,937	-	-	-	-
1335					265,149,224	265,149,224	-	-	-	-
1336										
1337	344	Generators								
1338			S	P	-	-	-	-	-	-
1339			SG	P	4,702,434	4,702,434	-	-	-	-
1340			SG	P	23,692,468	23,692,468	-	-	-	-
1341			SG	P	1,051,161	1,051,161	-	-	-	-
1342					29,446,063	29,446,063	-	-	-	-
1343										
1344	345	Accessory Electric Plant								
1345			SG	P	12,487,927	12,487,927	-	-	-	-
1346			SG	P	6,511,604	6,511,604	-	-	-	-
1347			SG	P	-	-	-	-	-	-
1348			SG	P	171,511	171,511	-	-	-	-
1349					19,171,041	19,171,041	-	-	-	-
1350										
1351	346	Misc. Power Plant Equipment								
1352			SG	P	744,014	744,014	-	-	-	-
1353			SG	P	197,293	197,293	-	-	-	-
1354			SG	P	-	-	-	-	-	-
1355					941,306	941,306	-	-	-	-
1356										
1357	OP	Unclassified Other Prod Plant-Acct 300								
1358			S	P	-	-	-	-	-	-
1359			SG	P	(32,699)	(32,699)	-	-	-	-
1360					(32,699)	(32,699)	-	-	-	-
1361										
1362	Total Other Production Plant				332,218,777	332,218,777	-	-	-	-
1363										
1364	Experimental Plant									
1365	103	Experimental Plant								
1366			SG	P	-	-	-	-	-	-
1367	Total Experimental Plant				-	-	-	-	-	-
1368										
1369	TOTAL PRODUCTION PLANT				799,650,286	799,650,286	-	-	-	-
1370										
1371	350	Land and Land Rights								
1372			SG	T	1,244,972	-	1,244,972	-	-	-
1373			SG	T	2,838,216	-	2,838,216	-	-	-
1374			SG	T	12,503,904	-	12,503,904	-	-	-
1375					16,587,091	-	16,587,091	-	-	-
1376										
1377	352	Structures and Improvements								
1378			S	T	-	-	-	-	-	-
1379			SG	T	414,713	-	414,713	-	-	-
1380			SG	T	1,045,139	-	1,045,139	-	-	-
1381			SG	T	15,248,995	-	15,248,995	-	-	-
1382					16,708,847	-	16,708,847	-	-	-
1383										
1384	353	Station Equipment								
1385			SG	T	6,237,951	-	6,237,951	-	-	-
1386			SG	T	9,084,822	-	9,084,822	-	-	-
1387			SG	T	115,815,375	-	115,815,375	-	-	-
1388					131,138,148	-	131,138,148	-	-	-
1389										
1390	354	Towers and Fixtures								
1391			SG	T	7,572,674	-	7,572,674	-	-	-
1392			SG	T	7,760,818	-	7,760,818	-	-	-
1393			SG	T	61,873,044	-	61,873,044	-	-	-
1394					77,206,535	-	77,206,535	-	-	-
1395										
1396	355	Poles and Fixtures								
1397			SG	T	3,592,128	-	3,592,128	-	-	-
1398			SG	T	6,783,444	-	6,783,444	-	-	-
1399			SG	T	106,711,520	-	106,711,520	-	-	-
1400					117,087,092	-	117,087,092	-	-	-
1401										
1402	356	Clearing and Grading								
1403			SG	T	9,361,169	-	9,361,169	-	-	-
1404			SG	T	9,321,253	-	9,321,253	-	-	-
1405			SG	T	57,052,075	-	57,052,075	-	-	-
1406					75,734,497	-	75,734,497	-	-	-
1407										

1408	357	Underground Conduit								
1409			SG	T	377	-	377	-	-	-
1410			SG	T	5,418	-	5,418	-	-	-
1411			SG	T	221,715	-	221,715	-	-	-
1412					227,509	-	227,509	-	-	-
1413										
1414	358	Underground Conductors								
1415			SG	T	-	-	-	-	-	-
1416			SG	T	64,287	-	64,287	-	-	-
1417			SG	T	422,699	-	422,699	-	-	-
1418					486,986	-	486,986	-	-	-
1419										
1420	359	Roads and Trails								
1421			SG	T	110,126	-	110,126	-	-	-
1422			SG	T	26,039	-	26,039	-	-	-
1423			SG	T	569,457	-	569,457	-	-	-
1424					705,623	-	705,623	-	-	-
1425										
1426	TP	Unclassified Trans Plant - Acct 300								
1427			SG	T	4,431,882	-	4,431,882	-	-	-
1428					4,431,882	-	4,431,882	-	-	-
1429										
1430	TS0	Unclassified Trans Sub Plant - Acct 300								
1431			SG	T	-	-	-	-	-	-
1432					-	-	-	-	-	-
1433										
1434	TOTAL TRANSMISSION PLANT				440,314,210	-	440,314,210	-	-	-
1435										
1436	360	Land and Land Rights								
1437			S	DPW	1,835,903	-	-	1,835,903	-	-
1438					1,835,903	-	-	1,835,903	-	-
1439										
1440	361	Structures and Improvements								
1441			S	DPW	3,366,731	-	-	3,366,731	-	-
1442					3,366,731	-	-	3,366,731	-	-
1443										
1444	362	Station Equipment								
1445			S	DPW	37,524,250	-	-	37,524,250	-	-
1446					37,524,250	-	-	37,524,250	-	-
1447										
1448	364	Poles, Towers & Fixtures								
1449			S	DPW	99,701,062	-	-	99,701,062	-	-
1450					99,701,062	-	-	99,701,062	-	-
1451										
1452	365	Overhead Conductors								
1453			S	DPW	40,464,083	-	-	40,464,083	-	-
1454					40,464,083	-	-	40,464,083	-	-
1455										
1456	366	Underground Conduit								
1457			S	DPW	10,668,846	-	-	10,668,846	-	-
1458					10,668,846	-	-	10,668,846	-	-
1459										
1460	367	Underground Conductors								
1461			S	DPW	29,478,412	-	-	29,478,412	-	-
1462					29,478,412	-	-	29,478,412	-	-
1463										
1464	368	Line Transformers								
1465			S	DPW	85,091,706	-	-	85,091,706	-	-
1466					85,091,706	-	-	85,091,706	-	-
1467										
1468	369	Services								
1469			S	DPW	44,726,689	-	-	44,726,689	-	-
1470					44,726,689	-	-	44,726,689	-	-
1471										
1472	370	Meters								
1473			S	DPW	16,827,950	-	-	16,827,950	-	-
1474					16,827,950	-	-	16,827,950	-	-
1475										
1476	371	Installations on Customers' Premises								
1477			S	DPW	170,194	-	-	170,194	-	-
1478					170,194	-	-	170,194	-	-
1479										
1480	372	Leased Property								
1481			S	DPW	-	-	-	-	-	-
1482					-	-	-	-	-	-
1483										
1484	373	Street Lights								
1485			S	DPW	770,243	-	-	770,243	-	-
1486					770,243	-	-	770,243	-	-
1487										
1488	DP	Unclassified Dist Plant - Acct 300								
1489			S	DPW	3,736,704	-	-	3,736,704	-	-
1490					3,736,704	-	-	3,736,704	-	-
1491										
1492	DS0	Unclassified Dist Sub Plant - Acct 300								
1493			S	DPW	-	-	-	-	-	-
1494					-	-	-	-	-	-
1495										
1496										
1497	TOTAL DISTRIBUTION PLANT				374,362,774	-	-	374,362,774	-	-
1498										
1499	389	Land and Land Rights								
1500			S	G-SITUS	193,901	-	59,203	134,697	-	-
1501			CN	CUST	47,471	-	-	-	47,471	-
1502			SG	PT	20	13	7	-	-	-
1503			SG	G-SG	73	30	42	-	-	-
1504			SO	PTD	429,657	211,792	110,916	106,949	-	-
1505					671,121	211,835	170,169	241,646	47,471	-
1506										
1507	390	Structures and Improvements								
1508			S	G-SITUS	11,708,835	-	3,575,045	8,133,790	-	-
1509			SG	PT	19,816	13,005	6,811	-	-	-
1510			SG	PT	84,508	55,462	29,046	-	-	-
1511			CN	CUST	345,260	-	-	-	345,260	-
1512			SG	G-SG	352,635	146,168	206,467	-	-	-
1513			SE	P	91,464	91,464	-	-	-	-
1514			SO	PTD	5,512,131	2,717,114	1,422,959	1,372,058	-	-
1515					18,114,649	3,023,214	5,240,328	9,505,847	345,260	-
1516										
1517	391	Office Furniture & Equipment								
1518			S	G-SITUS	435,371	-	132,931	302,439	-	-
1519			SG	PT	-	-	-	-	-	-
1520			SG	PT	-	-	-	-	-	-
1521			CN	CUST	187,178	-	-	-	187,178	-
1522			SG	G-SG	225,499	93,470	132,029	-	-	-
1523			SE	P	1,088	1,088	-	-	-	-
1524			SO	PTD	3,062,655	1,509,685	790,626	762,344	-	-
1525			SG	G-SG	-	-	-	-	-	-
1526			SG	P	239	239	-	-	-	-
1527					3,912,030	1,604,482	1,055,586	1,064,783	187,178	-
1528										

1529	392	Transportation Equipment								
1530			S	G-SITUS	6,494,373	-	1,982,920	4,511,454	-	-
1531			SO	PTD	386,804	190,669	99,854	96,282	-	-
1532			SG	G-SG	1,313,222	544,334	768,888	-	-	-
1533			CN	CUST	-	-	-	-	-	-
1534			SG	PT	26,901	17,655	9,246	-	-	-
1535			SE	P	31,833	31,833	-	-	-	-
1536			SG	PT	4,174	2,740	1,435	-	-	-
1537			SG	G-SG	17,705	7,339	10,366	-	-	-
1538			SG	PT	2,640	1,732	907	-	-	-
1539					8,277,652	796,301	2,873,615	4,607,735	-	-
1540										
1541	393	Stores Equipment								
1542			S	G-SITUS	508,372	-	155,221	353,151	-	-
1543			SG	PT	-	-	-	-	-	-
1544			SG	PT	-	-	-	-	-	-
1545			SO	PTD	14,581	7,188	3,764	3,630	-	-
1546			SG	G-SG	346,946	143,810	203,136	-	-	-
1547			SG	PT	3,190	2,094	1,097	-	-	-
1548					873,089	153,091	363,217	356,781	-	-
1549										
1550	394	Tools, Shop & Garage Equipment								
1551			S	G-SITUS	2,131,149	-	650,701	1,480,448	-	-
1552			SG	PT	5,520	3,623	1,897	-	-	-
1553			SG	G-SG	1,331,083	551,737	779,346	-	-	-
1554			SO	PTD	123,032	60,646	31,761	30,625	-	-
1555			SE	P	7,710	7,710	-	-	-	-
1556			SG	PT	-	-	-	-	-	-
1557			SG	G-SG	103,049	42,714	60,335	-	-	-
1558			SG	G-SG	5,315	2,203	3,112	-	-	-
1559					3,706,858	668,634	1,527,152	1,511,072	-	-
1560										
1561	395	Laboratory Equipment								
1562			S	G-SITUS	1,307,124	-	399,103	908,022	-	-
1563			SG	PT	-	-	-	-	-	-
1564			SG	PT	-	-	-	-	-	-
1565			SO	PTD	283,696	139,843	73,236	70,617	-	-
1566			SE	P	86,351	86,351	-	-	-	-
1567			SG	G-SG	363,096	150,504	212,592	-	-	-
1568			SG	G-SG	13,217	5,478	7,738	-	-	-
1569			SG	G-SG	829	344	485	-	-	-
1570					2,054,313	382,521	693,154	978,638	-	-
1571										
1572	396	Power Operated Equipment								
1573			S	G-SITUS	10,849,605	-	3,312,698	7,536,908	-	-
1574			SG	PT	15,487	10,164	5,323	-	-	-
1575			SG	G-SG	2,645,184	1,096,435	1,548,748	-	-	-
1576			SO	PTD	352,263	173,642	90,937	87,684	-	-
1577			SG	PT	62,510	41,025	21,485	-	-	-
1578			SE	P	15,437	15,437	-	-	-	-
1579			SG	G-SG	-	-	-	-	-	-
1580			SG	G-SG	80,867	33,520	47,347	-	-	-
1581					14,021,353	1,370,223	5,026,538	7,624,591	-	-
1582										
1583	397	Communication Equipment								
1584			S	G-SITUS	11,525,364	-	3,519,026	8,006,338	-	-
1585			SG	PT	24,386	16,004.45	8,382	-	-	-
1586			SG	PT	67,195	44,100	23,095	-	-	-
1587			SO	PTD	6,191,626	3,052,060	1,598,371	1,541,195	-	-
1588			CN	CUST	161,889	-	-	-	161,889	-
1589			SG	G-SG	10,649,292	4,414,158	6,235,134	-	-	-
1590			SE	P	23,467	23,467	-	-	-	-
1591			SG	G-SG	76,006	31,505	44,501	-	-	-
1592			SG	G-SG	983	408	576	-	-	-
1593					28,720,208	7,581,701	11,429,085	9,547,533	161,889	-
1594										
1595	398	Misc. Equipment								
1596			S	G-SITUS	81,874	-	24,998	56,875	-	-
1597			SG	PT	-	-	-	-	-	-
1598			SG	PT	-	-	-	-	-	-
1599			CN	CUST	3,470	-	-	-	3,470	-
1600			SO	PTD	125,890	62,056	32,499	31,336	-	-
1601			SE	P	259	259	-	-	-	-
1602			SG	G-SG	161,844	67,085	94,759	-	-	-
1603			SG	G-SG	-	-	-	-	-	-
1604					373,337	129,399	152,256	88,211	3,470	-
1605										
1606	399	Coal Mine								
1607			SE	P	5,159,158	5,159,158	-	-	-	-
1608			SE	P	-	-	-	-	-	-
1609										
1610					5,159,158	5,159,158	-	-	-	-
1611										
1612	399L	WIDCO Capital Lease								
1613			SE	P	-	-	-	-	-	-
1614					-	-	-	-	-	-
1615										
1616		Remove Remaining Capital Leases		P	-	-	-	-	-	-
1617					-	-	-	-	-	-
1618										
1619	1011390	General Capital Leases								
1620										
1621			S	G-SITUS	-	-	-	-	-	-
1622			SG	P	664,877	664,877	-	-	-	-
1623			SO	PTD	79,746	39,309	20,586	19,850	-	-
1624					744,623	704,186	20,586	19,850	-	-
1625										
1626		Remove Capital Leases			(744,623)	(704,186)	(20,586)	(19,850)	-	-
1627										
1628										
1629	392L	General Vehicles Capital Leases								
1630			SO	LABOR	-	-	-	-	-	-
1631					-	-	-	-	-	-
1632										
1633		Remove Capital Leases		PTD	-	-	-	-	-	-
1634					-	-	-	-	-	-
1635										
1636	GP	Unclassified Gen Plant - Acct 300								
1637			S	G-SITUS	-	-	-	-	-	-
1638			SO	PTD	2,862,956	1,411,247	739,074	712,636	-	-
1639			CN	CUST	-	-	-	-	-	-
1640			SG	G-SG	-	-	-	-	-	-
1641			SG	PT	-	-	-	-	-	-
1642			SG	PT	-	-	-	-	-	-
1643					2,862,956	1,411,247	739,074	712,636	-	-
1644										
1645	399G	Unclassified Gen Plant - Acct 300								
1646			S	G-SITUS	-	-	-	-	-	-
1647			SO	PTD	-	-	-	-	-	-
1648			SG	G-SG	-	-	-	-	-	-
1649			SG	PT	-	-	-	-	-	-
1650			SG	PT	-	-	-	-	-	-
1651					-	-	-	-	-	-
1652										
1653	TOTAL GENERAL PLANT				88,746,723	22,491,806	29,270,175	36,239,474	745,268	-
1654										

1655	301	Organization								
1656			S	I-SITUS	-	-	-	-	-	-
1657			SO	PTD	-	-	-	-	-	-
1658			SG	I-SG	-	-	-	-	-	-
1659					-	-	-	-	-	-
1660	302	Franchise & Consent								
1661			S	I-SITUS	1,000,000	3,541,431	(1,562,017)	(979,414)	-	-
1662			SG	I-SG	611,068	510,343	100,725	-	-	-
1663			SG	I-SG	10,358,924	8,651,421	1,707,503	-	-	-
1664			SG	I-SG	552,714	461,608	91,106	-	-	-
1665			SG	P	-	-	-	-	-	-
1666			SG	P	35,525	35,525	-	-	-	-
1667					12,558,231	13,200,329	337,316	(979,414)	-	-
1668										
1669	303	Miscellaneous Intangible Plant								
1670			S	I-SITUS	3,371,145	11,938,679	(5,265,786)	(3,301,747)	-	-
1671			SG	I-SG	11,084,154	9,257,109	1,827,045	-	-	-
1672			SO	PTD	22,967,192	11,321,298	5,928,992	5,716,902	-	-
1673			SE	P	-	-	-	-	-	-
1674			CN	CUST	7,746,064	-	-	-	7,746,064	-
1675			SG	P	-	-	-	-	-	-
1676			SG	I-DGP	-	-	-	-	-	-
1677					45,168,556	32,517,085	2,490,251	2,415,155	7,746,064	-
1678	303	Less Non-Utility Plant								
1679			S	I-SITUS	-	-	-	-	-	-
1680					-	-	-	-	-	-
1681										
1682	I00	Unclassified Intangible Plant - Acct 300								
1683			S	I-SITUS	-	-	-	-	-	-
1684			SG	I-SG	-	-	-	-	-	-
1685			SG	P	-	-	-	-	-	-
1686			SO	PTD	-	-	-	-	-	-
1687					-	-	-	-	-	-
1688										
1689	TOTAL INTANGIBLE PLANT				57,726,786	45,717,414	2,827,568	1,435,741	7,746,064	-
1690										
1691										
1692	TOTAL ELECTRIC PLANT IN SERVICE				1,760,800,780	867,859,507	472,411,952	412,037,989	8,491,332	-
1693										
1694	105	Plant Held For Future Use								
1695			S	DPW	-	-	-	-	-	-
1696			SG	P	-	-	-	-	-	-
1697			SG	T	(527,467)	-	(527,467)	-	-	-
1698			SG	P	527,467	527,467	-	-	-	-
1699			SE	P	-	-	-	-	-	-
1700			SG	G	-	-	-	-	-	-
1701					(0)	527,467	(527,467)	-	-	-
1702										
1703	114	Electric Plant Acquisition Adjustments								
1704			S	P	-	-	-	-	-	-
1705			SG	P	8,553,673	8,553,673	-	-	-	-
1706			SG	P	-	-	-	-	-	-
1707					8,553,673	8,553,673	-	-	-	-
1708										
1709	115	Accum Provision for Asset Acquisition Adjustments								
1710			S	P	-	-	-	-	-	-
1711			SG	P	(8,132,643)	(8,132,643)	-	-	-	-
1712			SG	P	-	-	-	-	-	-
1713					(8,132,643)	(8,132,643)	-	-	-	-
1714										
1715	128	Pensions	SO	LABOR	-	-	-	-	-	-
1716					-	-	-	-	-	-
1717										
1718	124	Weatherization								
1719			S	DMSC	-	-	-	-	-	-
1720			SO	DMSC	(286)	-	-	-	-	(286)
1721					(286)	-	-	-	-	(286)
1722										
1723	182W	Weatherization								
1724			S	DMSC	1,687,321	-	-	-	-	1,687,321
1725			SG	DMSC	-	-	-	-	-	-
1726			SGCT	DMSC	-	-	-	-	-	-
1727			SO	DMSC	-	-	-	-	-	-
1728					1,687,321	-	-	-	-	1,687,321
1729										
1730	186	Weatherization								
1731			S	DMSC	-	-	-	-	-	-
1732			CN	CUST	-	-	-	-	-	-
1733			CNP	CUST	-	-	-	-	-	-
1734			SG	DMSC	-	-	-	-	-	-
1735			SO	DMSC	-	-	-	-	-	-
1736					-	-	-	-	-	-
1737										
1738		Total Weatherization			1,687,035	-	-	-	-	1,687,035
1739										
1740	151	Fuel Stock								
1741			SE	P	11,015,792	11,015,792	-	-	-	-
1742			SE	P	-	-	-	-	-	-
1743			SE	P	492,025	492,025	-	-	-	-
1744					11,507,817	11,507,817	-	-	-	-
1745										
1746	152	Fuel Stock - Undistributed								
1747			SE	P	-	-	-	-	-	-
1748					-	-	-	-	-	-
1749										
1750	25316	DG&T Working Capital Deposit								
1751			SE	P	(134,578)	(134,578)	-	-	-	-
1752					(134,578)	(134,578)	-	-	-	-
1753										
1754	25317	DG&T Working Capital Deposit								
1755			SE	P	(176,605)	(176,605)	-	-	-	-
1756					(176,605)	(176,605)	-	-	-	-
1757										
1758	25319	Provo Working Capital Deposit								
1759			SE	P	-	-	-	-	-	-
1760					-	-	-	-	-	-
1761										
1762		Total Fuel Stock			11,196,634	11,196,634	-	-	-	-
1763										
1764	154	Materials and Supplies								
1765			S	MSS	5,774,202	4,787,068	60,686	926,448	-	-
1766			SG	MSS	(95,402)	(79,092)	(1,003)	(15,307)	-	-
1767			SE	MSS	-	-	-	-	-	-
1768			SO	MSS	(76,643)	(63,541)	(806)	(12,297)	-	-
1769			SG	MSS	6,869,277	5,694,933	72,195	1,102,148	-	-
1770			SG	MSS	470	390	5	75	-	-
1771			SNPD	MSS	(68,747)	(56,994)	(723)	(11,030)	-	-
1772			SG	MSS	-	-	-	-	-	-
1773			SG	MSS	-	-	-	-	-	-
1774			SG	MSS	-	-	-	-	-	-
1775			SG	MSS	-	-	-	-	-	-
1776			SG	MSS	529,024	438,584	5,560	84,880	-	-
1777			SG	MSS	-	-	-	-	-	-
1778					12,932,181	10,721,349	135,915	2,074,917	-	-
1779										

1780	163	Stores Expense Undistributed								
1781			SO	MSS	-	-	-	-	-	-
1782										
1783					-	-	-	-	-	-
1784										
1785	25318	Provo Working Capital Deposit								
1786			SG	MSS	(16,137)	(13,379)	(170)	(2,589)	-	-
1787										
1788					(16,137)	(13,379)	(170)	(2,589)	-	-
1789										
1790		Total Materials & Supplies			12,916,044	10,707,970	135,746	2,072,328	-	-
1791										
1792	165	Prepayments								
1793			S	DMSC	361,935	-	-	-	-	361,935
1794			GPS	GP	768,807	367,132	190,365	211,304	6	-
1795			SG	PT	251,195	164,859	86,336	-	-	-
1796			SE	P	921	921	-	-	-	-
1797			SO	PTD	1,115,560	549,897	287,982	277,681	-	-
1798					2,498,419	1,082,809	564,684	488,985	6	361,935
1799										
1800	182M	Misc Regulatory Assets								
1801			S	DDS2	(3,098,599)	(3,108,947)	(85,073)	(477,258)	550,736	21,943
1802			SG	DEFSG	4,083,859	3,524,519	559,340	-	-	-
1803			SGCT	P	-	-	-	-	-	-
1804			SG-P	DEFSG	4,637	4,002	635	-	-	-
1805			SE	P	10,822,901	10,822,901	-	-	-	-
1806			SG	P	-	-	-	-	-	-
1807			SO	DDSO2	3,234,216	1,415,993	272,836	1,137,807	382,295	25,284
1808					15,047,014	12,658,469	747,739	660,549	933,031	47,227
1809										
1810	186M	Misc Deferred Debits								
1811			S	LABOR	-	-	-	-	-	-
1812			SG	P	-	-	-	-	-	-
1813			SG	P	-	-	-	-	-	-
1814			SG	DEFSG	5,201,446	4,489,037	712,409	-	-	-
1815			SO	LABOR	51,348	23,084	4,321	17,467	6,476	-
1816			SE	P	323,501	323,501	-	-	-	-
1817			SNPPS	P	-	-	-	-	-	-
1818			EXCTAX	GP	-	-	-	-	-	-
1819					5,576,295	4,835,622	716,729	17,467	6,476	-
1820										
1821	Working Capital									
1822	CWC	Cash Working Capital								
1823			S	CWC	307,134	223,714	41,552	29,878	9,934	2,056
1824			SO	CWC	-	-	-	-	-	-
1825			SE	CWC	-	-	-	-	-	-
1826					307,134	223,714	41,552	29,878	9,934	2,056
1827										
1828	OWC	Other Working Capital								
1829	131		SNP	GP	-	-	-	-	-	-
1830	232		SG	P	(176,604)	(176,604)	-	-	-	-
1831	143		SO	GP	2,233,548	1,066,597	553,051	613,884	17	-
1832	232		SO	PTD	(399,703)	(197,027)	(103,184)	(99,492)	-	-
1833	232		SE	P	(112,999)	(112,999)	-	-	-	-
1834	2533		SE	P	(466,671)	(466,671)	-	-	-	-
1835	230		SE	P	-	-	-	-	-	-
1836	254105		SE	P	-	-	-	-	-	-
1837					1,077,571	113,296	449,867	514,391	17	-
1838										
1839	Total Working Capital				1,384,705	337,010	491,419	544,269	9,951	2,056
1840										
1841	Miscellaneous Rate DRB									
1842	18221	Unrec Plant & Reg Study Costs								
1843			S	P	-	-	-	-	-	-
1844										
1845					-	-	-	-	-	-
1846										
1847	18222	Nuclear Plant - Trojan								
1848			S	P	-	-	-	-	-	-
1849			TROJP	P	-	-	-	-	-	-
1850			TROJD	P	-	-	-	-	-	-
1851					-	-	-	-	-	-
1852										
1853	1869	Misc Deferred Debits-Trojan								
1854			S	P	-	-	-	-	-	-
1855			SNPPN	P	-	-	-	-	-	-
1856					-	-	-	-	-	-
1857										
1858	141	Impact Housing - Notes Receivable								
1859			SG	P	-	-	-	-	-	-
1860										
1861					-	-	-	-	-	-
1862										
1863	TOTAL MISCELLANEOUS RATE DRB				-	-	-	-	-	-
1864										
1865										
1866	TOTAL RATE DRB ADDITIONS				50,727,176	41,767,012	2,128,850	3,783,598	949,464	2,098,252
1867										
1868	235	Customer Service Deposits								
1869			S	CUST	-	-	-	-	-	-
1870					-	-	-	-	-	-
1871										
1872	2281	Accum Prov for Property Insurance								
1873			S	PTD	(889,710)	(438,568)	(229,679)	(221,463)	-	-
1874					(889,710)	(438,568)	(229,679)	(221,463)	-	-
1875										
1876	2282	Accum Prov for Injuries & Damages								
1877			SO	PTD	(683,938)	(337,136)	(176,559)	(170,243)	-	-
1878					(683,938)	(337,136)	(176,559)	(170,243)	-	-
1879										
1880	2283	Accum Prov for Pensions & Benefits								
1881			SG	P	-	-	-	-	-	-
1882			SO	PTD	(92,371)	(45,533)	(23,846)	(22,993)	-	-
1883					(92,371)	(45,533)	(23,846)	(22,993)	-	-
1884	25335	Accum Prov for Pensions Obligation								
1885			SE	P	(7,508,011)	(7,508,011)	-	-	-	-
1886					(7,508,011)	(7,508,011)	-	-	-	-
1887	22841	Accum Hydro Relicensing Obligation								
1888			SG	P	(19,299)	(19,299)	-	-	-	-
1889					(19,299)	(19,299)	-	-	-	-
1890										
1891	254	Reg Liabilities - Insurance Provision								
1892			SO	PTD	(1,049,211)	(517,191)	(270,854)	(261,165)	-	-
1893			S	P	(85,924,605)	(85,924,605)	-	-	-	-
1894			SG	P	(1,194,569)	(1,194,569)	-	-	-	-
1895					(88,168,385)	(87,636,365)	(270,854)	(261,165)	-	-
1896										
1897	22842	Accum Misc Oper Prov-Trojan								
1898	230		TROJD	P	(337,157)	(337,157)	-	-	-	-
1899	254105		TROJD	P	-	-	-	-	-	-
1900					(337,157)	(337,157)	-	-	-	-
1901										

1902	252	Customer Advances for Construction							
1903			S	DPW	(347,212)	-	-	(347,212)	-	-
1904			SE	DPW	-	-	-	-	-	-
1905			SG	T	(4,902,728)	-	(4,902,728)	-	-	-
1906			SO	DPW	-	-	-	-	-	-
1907			CN	CUST	-	-	-	-	-	-
1908					(5,249,940)	-	(4,902,728)	(347,212)	-	-
1909										
1910	25398	SO2 Emissions								
1911			SE	P	-	-	-	-	-	-
1912					-	-	-	-	-	-
1913										
1914	25399	Other Deferred Credits								
1915			S	P	(66,823)	(66,823)	-	-	-	-
1916			SO	LABOR	(3,220,790)	(1,447,932)	(271,014)	(1,095,614)	(406,230)	-
1917			SG	P	(1,343,626)	(1,343,626)	-	-	-	-
1918			SE	P	(497,678)	(497,678)	-	-	-	-
1919					(5,128,917)	(3,356,059)	(271,014)	(1,095,614)	(406,230)	-
1920										
1921	190	Accumulated Deferred Income Taxes								
1922			S	P	21,354,932	21,354,932	-	-	-	-
1923			CN	CUST	-	-	-	-	-	-
1924			SO	LABOR	4,416,070	1,985,280	371,590	1,502,212	556,988	-
1925			DGP	P	-	-	-	-	-	-
1926			IBT	IBT	-	-	-	-	-	-
1927			BADDEBT	CUST	112,695	-	-	-	112,695	-
1928			TROJP	P	-	-	-	-	-	-
1929			SG	P	716,601	716,601	-	-	-	-
1930			SE	P	1,622,304	1,622,304	-	-	-	-
1931			SNP	PTD	-	-	-	-	-	-
1932			SNPD	DPW	74,614	-	-	74,614	-	-
1933					28,297,216	25,679,117	371,590	1,576,826	669,682	-
1934										
1935	281	Accumulated Deferred Income Taxes								
1936			S	P	-	-	-	-	-	-
1937			DGP	PT	-	-	-	-	-	-
1938			SNPT	T	-	-	-	-	-	-
1939					-	-	-	-	-	-
1940										
1941	282	Accumulated Deferred Income Taxes						0.12		
1942			S	GP	(166,236,954)	(79,383,929)	(41,162,060)	(45,689,722)	(1,243)	-
1943			DITBAL	ACCMDIT	(22,273)	(10,543)	(5,941)	(5,774)	(15)	-
1944			SNP	PT	349,529	229,395	120,134	-	-	-
1945			SO	LABOR	(192,980)	(86,756)	(16,238)	(65,646)	(24,340)	-
1946			GPS	PTD	-	-	-	-	-	-
1947			SNPD	DPW	(1,092)	-	-	(1,092)	-	-
1948			SG	P	(7,788,215)	(7,788,215)	-	-	-	-
1949			SCHMDEXP	GP	-	-	-	-	-	-
1950			TAXDEPR	TAXDEPR	-	-	-	-	-	-
1951			CN	CUST	674	-	-	-	674	-
1952			IBT	PT	-	-	-	-	-	-
1953			SSGCT	PT	-	-	-	-	-	-
1954			SSGCH	P	-	-	-	-	-	-
1955			SE	P	(166,606)	(166,606)	-	-	-	-
1956			SG	P	-	-	-	-	-	-
1957					(174,057,916)	(87,206,653)	(41,064,105)	(45,762,233)	(24,925)	-
1958										
1959	283	Accumulated Deferred Income Taxes								
1960			S	GP	672,850	321,310	166,605	184,931	5	-
1961			SG	P	(1,063,150)	(1,063,150)	-	-	-	-
1962			SE	P	(817,356)	(817,356)	-	-	-	-
1963			SO	LABOR	(1,334,953)	(600,139)	(112,330)	(454,110)	(168,374)	-
1964			GPS	GP	(396,299)	(189,246)	(98,128)	(108,922)	(3)	-
1965			SNP	PTD	(55,880)	(27,545)	(14,425)	(13,909)	-	-
1966			TROJP	P	-	-	-	-	-	-
1967			SG	P	-	-	-	-	-	-
1968			SGCT	P	-	-	-	-	-	-
1969			SG	P	-	-	-	-	-	-
1970					(2,994,787)	(2,376,127)	(58,278)	(392,010)	(168,372)	-
1971										
1972	TOTAL ACCUMULATED DEF INCOME TAX				(148,755,487)	(63,903,663)	(40,750,793)	(44,577,417)	476,386	-
1973										
1974	255	Accumulated Investment Tax Credit								
1975			S	PTD	(35,313)	(17,407)	(9,116)	(8,790)	-	-
1976			ITC84	PTD	-	-	-	-	-	-
1977			ITC85	PTD	-	-	-	-	-	-
1978			ITC86	PTD	-	-	-	-	-	-
1979			ITC88	PTD	-	-	-	-	-	-
1980			ITC89	PTD	-	-	-	-	-	-
1981			ITC90	PTD	(3,935)	(1,940)	(1,016)	(980)	-	-
1982			SG	PTD	(12,454)	(6,139)	(3,215)	(3,100)	-	-
1983					(51,702)	(25,486)	(13,347)	(12,870)	-	-
1984										
1985	TOTAL RATE DRB DEDUCTIONS				(249,376,905)	(156,099,265)	(46,638,819)	(46,708,977)	70,156	-
1986										
1987	108SP	Steam Prod Plant Accumulated Depr								
1988										
1989			S	P	1,010,896	1,010,896	-	-	-	-
1990			SG	P	(46,060,072)	(46,060,072)	-	-	-	-
1991			SG	P	(43,871,525)	(43,871,525)	-	-	-	-
1992			SG	P	(78,389,598)	(78,389,598)	-	-	-	-
1993			SG	P	-	-	-	-	-	-
1994			SG	P	(14,971,540)	(14,971,540)	-	-	-	-
1995					(182,281,839)	(182,281,839)	-	-	-	-
1996										
1997	108NP	Nuclear Prod Plant Accumulated Depr								
1998			SG	P	-	-	-	-	-	-
1999			SG	P	-	-	-	-	-	-
2000			SG	P	-	-	-	-	-	-
2001					-	-	-	-	-	-
2002										
2003										
2004	108HP	Hydraulic Prod Plant Accum Depr								
2005			SG	P	(10,191,985)	(10,191,985)	-	-	-	-
2006			SG	P	(1,843,113)	(1,843,113)	-	-	-	-
2007			SG	P	(11,730,974)	(11,730,974)	-	-	-	-
2008			SG	P	(3,227,905)	(3,227,905)	-	-	-	-
2009					(26,993,978)	(26,993,978)	-	-	-	-
2010										
2011	108OP	Other Production Plant - Accum Depr								
2012			S	P	-	-	-	-	-	-
2013			SG	P	-	-	-	-	-	-
2014			SG	P	27,164,227	27,164,227	-	-	-	-
2015			SG	P	(27,572,703)	(27,572,703)	-	-	-	-
2016			SG	P	(2,276,386)	(2,276,386)	-	-	-	-
2017					(2,684,862)	(2,684,862)	-	-	-	-
2018										
2019	108EP	Experimental Plant - Accum Depr								
2020			DGP	P	-	-	-	-	-	-
2021				P	-	-	-	-	-	-
2022					-	-	-	-	-	-
2023										

2024		Post-Merger Hydro Depr (Step 1 Adj)								
2025			DGP		-					
2026			DGU		-					
2027			SG		-					
2028										
2029										
2030	TOTAL PRODUCTION PLANT DEPRECIATION				(211,960,679)	(211,960,679)	-	-	-	-
2031										
2032	108TP	Transmission Plant Accumulated Depr								
2033			SG	T	(21,310,670)	-	(21,310,670)	-	-	-
2034			SG	T	(25,387,606)	-	(25,387,606)	-	-	-
2035			SG	T	(63,962,025)	-	(63,962,025)	-	-	-
2036	TOTAL TRANS PLANT ACCUM DEPR				(110,660,301)	-	(110,660,301)	-	-	-
2037										
2038	108360	Land and Land Rights								
2039			S	DPW	(462,835)	-	-	(462,835)	-	-
2040					(462,835)	-	-	(462,835)	-	-
2041										
2042	108361	Structures and Improvements								
2043			S	DPW	(761,234)	-	-	(761,234)	-	-
2044					(761,234)	-	-	(761,234)	-	-
2045										
2046	108362	Station Equipment								
2047			S	DPW	(14,084,168)	-	-	(14,084,168)	-	-
2048					(14,084,168)	-	-	(14,084,168)	-	-
2049										
2050	108364	Poles, Towers & Fixtures								
2051			S	DPW	(41,266,754)	-	-	(41,266,754)	-	-
2052					(41,266,754)	-	-	(41,266,754)	-	-
2053										
2054	108365	Overhead Conductors								
2055			S	DPW	(17,554,438)	-	-	(17,554,438)	-	-
2056					(17,554,438)	-	-	(17,554,438)	-	-
2057										
2058	108366	Underground Conduit								
2059			S	DPW	(4,573,843)	-	-	(4,573,843)	-	-
2060					(4,573,843)	-	-	(4,573,843)	-	-
2061										
2062	108367	Underground Conductors								
2063			S	DPW	(14,304,266)	-	-	(14,304,266)	-	-
2064					(14,304,266)	-	-	(14,304,266)	-	-
2065										
2066	108368	Line Transformers								
2067			S	DPW	(29,574,773)	-	-	(29,574,773)	-	-
2068					(29,574,773)	-	-	(29,574,773)	-	-
2069										
2070	108369	Services								
2071			S	DPW	(18,691,598)	-	-	(18,691,598)	-	-
2072					(18,691,598)	-	-	(18,691,598)	-	-
2073										
2074	108370	Meters								
2075			S	DPW	(10,407,202)	-	-	(10,407,202)	-	-
2076					(10,407,202)	-	-	(10,407,202)	-	-
2077										
2078	108371	Installations on Customers' Premises								
2079			S	DPW	(143,058)	-	-	(143,058)	-	-
2080					(143,058)	-	-	(143,058)	-	-
2081										
2082	108372	Leased Property								
2083			S	DPW	-	-	-	-	-	-
2084					-	-	-	-	-	-
2085										
2086	108373	Street Lights								
2087			S	DPW	(465,953)	-	-	(465,953)	-	-
2088					(465,953)	-	-	(465,953)	-	-
2089										
2090	108D00	Unclassified Dist Plant - Acct 300								
2091			S	DPW	-	-	-	-	-	-
2092					-	-	-	-	-	-
2093										
2094	108DS	Unclassified Dist Sub Plant - Acct 300								
2095			S	DPW	-	-	-	-	-	-
2096					-	-	-	-	-	-
2097										
2098	108DP	Unclassified Dist Sub Plant - Acct 300								
2099			S	DPW	213,252	-	-	213,252	-	-
2100					213,252	-	-	213,252	-	-
2101										
2102										
2103	TOTAL DISTRIBUTION PLANT DEPR				(152,076,869)	-	-	(152,076,869)	-	-
2104										
2105	108GP	General Plant Accumulated Depr								
2106			S	G-SITUS	(17,265,074)	-	(5,271,525)	(11,993,549)	-	-
2107			SG	PT	(51,786)	(33,987)	(17,799)	-	-	-
2108			SG	PT	(175,518)	(115,192)	(60,326)	-	-	-
2109			SG	G-SG	(6,990,008)	(2,897,376)	(4,092,632)	-	-	-
2110			CN	CUST	(279,318)	-	-	-	(279,318)	-
2111			SO	PTD	(6,280,533)	(3,095,885)	(1,621,323)	(1,563,325)	-	-
2112			SE	P	(107,332)	(107,332)	-	-	-	-
2113			SG	G-SG	(6,839)	(2,835)	(4,004)	-	-	-
2114			SG	G-SG	(164,995)	(68,391)	(96,604)	-	-	-
2115					(31,321,403)	(6,320,997)	(11,164,213)	(13,556,874)	(279,318)	-
2116										
2117										
2118	108MP	Mining Plant Accumulated Depr.								
2119			S	P	-	-	-	-	-	-
2120			DEU	P	-	-	-	-	-	-
2121			SE	P	-	-	-	-	-	-
2122					-	-	-	-	-	-
2123										
2124	108MP	Less Centralia Situs Depreciation								
2125			S	P	-	-	-	-	-	-
2126					-	-	-	-	-	-
2127										
2128	1081390	Accum Depr - Capital Lease								
2129			SO	PTD	-	-	-	-	-	-
2130										
2131										
2132		Remove Capital Leases		P	-	-	-	-	-	-
2133					-	-	-	-	-	-
2134										
2135	1081399	Accum Depr - Capital Lease								
2136			S	P	-	-	-	-	-	-
2137			SE	P	-	-	-	-	-	-
2138										
2139										
2140		Remove Capital Leases		P	-	-	-	-	-	-
2141					-	-	-	-	-	-
2142										
2143										
2144	TOTAL GENERAL PLANT ACCUM DEPR				(31,321,403)	(6,320,997)	(11,164,213)	(13,556,874)	(279,318)	-
2145										
2146										
2147	TOTAL ACCUM DEPR - PLANT IN SERVICE				(506,019,251)	(218,281,676)	(121,824,514)	(165,633,743)	(279,318)	-
2148										
2149										

2150	111SP	Accum Prov for Amort-Steam								
2151			SG	P	-	-	-	-	-	-
2152			SG	P	-	-	-	-	-	-
2153					-	-	-	-	-	-
2154										
2155										
2156	111GP	Accum Prov for Amort-General								
2157			S	G-SITUS	(333,771)	-	(101,910)	(231,861)	-	-
2158			CN	CUST	-	-	-	-	-	-
2159			SG	I-SG	-	-	-	-	-	-
2160			SO	PTD	(204,924)	(101,014)	(52,901)	(51,009)	-	-
2161			SE	P	-	-	-	-	-	-
2162					(538,695)	(101,014)	(154,811)	(282,870)	-	-
2163										
2164										
2165	111HP	Accum Prov for Amort-Hydro								
2166			SG	P	-	-	-	-	-	-
2167			SG	P	-	-	-	-	-	-
2168			SG	P	(157,927)	(157,927)	-	-	-	-
2169			SG	P	-	-	-	-	-	-
2170					(157,927)	(157,927)	-	-	-	-
2171										
2172										
2173	111IP	Accum Prov for Amort-Intangible Plant								
2174			S	I-SITUS	(942,377)	(3,337,362)	1,472,009	922,977	-	-
2175			SG	I-DGP	-	-	-	-	-	-
2176			SG	I-DGU	(29,441)	(29,441)	-	-	-	-
2177			SE	P	-	-	-	-	-	-
2178			SG	I-SG	(5,495,642)	(4,589,773)	(905,869)	-	-	-
2179			CN	CUST	(5,997,217)	-	-	-	(5,997,217)	-
2180			SG	I-SG	(6,357,888)	(5,309,892)	(1,047,996)	-	-	-
2181			SG	I-SG	(366,618)	(306,187)	(60,431)	-	-	-
2182			SG	P	-	-	-	-	-	-
2183			SG	P	(1,561)	(1,561)	-	-	-	-
2184			SO	PTD	(16,952,047)	(8,356,231)	(4,376,179)	(4,219,636)	-	-
2185					(36,142,791)	(21,930,448)	(4,918,467)	(3,296,659)	(5,997,217)	-
2186	111IP	Less Non-Utility Plant								
2187			OTH	NUTIL	-	-	-	-	-	-
2188					(36,142,791)	(21,930,448)	(4,918,467)	(3,296,659)	(5,997,217)	-
2189										
2190	111390	Accum-Prov for Amort-Mining								
2191			S	G-SITUS	-	-	-	-	-	-
2192			SG	P	-	-	-	-	-	-
2193			SO	PTD	-	-	-	-	-	-
2194					-	-	-	-	-	-
2195										
2196		Remove Capital Lease Amort			-	-	-	-	-	-
2197						-	-	-	-	-
	TOTAL ACCUM PROV FOR AMORTIZATION				(36,839,412)	(22,189,389)	(5,073,278)	(3,579,529)	(5,997,217)	-

PacifiCorp
12 Months Ended December 2019
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	47.3336%	26.6748%	25.9225%	0.0691%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	59.8495%	16.4733%	23.5419%	0.1354%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
DDS2	Deferred Debits - Situs	100.3340%	2.7455%	15.4024%	-17.7737%	-0.7082%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	43.7817%	8.4359%	35.1803%	11.8203%	0.7818%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	86.3036%	13.6964%	0.0000%	0.0000%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	44.8557%	55.1443%	0.0000%	0.0000%	0.0000%	100.0000%
G	General Plant	20.9551%	35.3798%	42.2617%	1.4033%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	63.9131%	36.0869%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	63.9131%	36.0869%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	47.7535%	24.7611%	27.4847%	0.0007%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	41.4502%	58.5498%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	30.5329%	69.4671%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	47.0447%	17.6613%	14.9803%	20.3137%	0.0000%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	83.5166%	16.4834%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	354.1431%	-156.2017%	-97.9414%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%	100.0000%
MSS	Materials & Supplies	82.9044%	1.0510%	16.0446%	0.0000%	0.0000%	100.0000%
OTHDGP	Other Revenues - DGP Factor	17.0155%	82.9845%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	17.0155%	82.9845%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	17.0155%	82.9845%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	17.0155%	82.9845%	0.0000%	0.0000%	0.0000%	100.0000%

OTHSITUS	Other Revenues - SITUS	-1.5711%	40.3761%	0.0000%	0.0000%	61.1950%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMA	Schedule M Additions	44.2033%	21.9490%	34.4328%	0.0619%	-0.6470%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	79.0271%	3.2061%	12.9611%	4.8057%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	80.0296%	3.0528%	12.3416%	4.5760%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	44.1039%	22.0025%	34.4941%	0.0484%	-0.6489%	100.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	47.7535%	24.7611%	27.4847%	0.0007%	0.0000%	100.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	100.0214%	-0.0033%	-0.0132%	-0.0049%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	168.7101%	-26.2461%	-45.6883%	3.2242%	0.0000%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	44.6429%	6.5871%	34.7472%	14.0228%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	54.1432%	20.9628%	23.8946%	0.8975%	0.1018%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	98.6598%	0.6352%	0.7050%	0.0000%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO						0.0000%
SCHMDT	Schedule M Deductions - Temporary	53.9742%	21.0400%	23.9827%	0.9009%	0.1022%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	99.8777%	0.1223%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	99.0182%	0.3625%	1.6164%	-1.7465%	0.7494%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	44.1170%	12.6810%	35.0546%	8.1474%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	43.1737%	26.3094%	29.4151%	1.1018%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	66.7420%	14.5933%	14.3772%	3.4952%	0.7923%	100.0000%
DITEXP	Deferred Income Tax - Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
FIT	Federal Income Taxes	185.4318%	-40.4384%	-45.8242%	0.9108%	-0.0800%	100.0000%
IBT	Income Before Taxes	-317.7077%	197.7185%	224.0516%	-4.4535%	0.3911%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	Production / Transmission	63.9131%	36.0869%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	46.8216%	26.4366%	26.7417%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	60.3050%	18.8443%	18.1350%	2.2788%	0.4370%	100.0000%
SIT	State Income Taxes	-317.7077%	197.7185%	224.0516%	-4.4535%	0.3911%	100.0000%

PacifiCorp
12 Months Ended December 2019
Tax Depreciation

	Total	Production	Transmission	Distribution	General	Mining
Total	695,238,751	267,163,234	158,518,989	178,798,903	90,757,625	-

Conversion to COS Functions	Total	Pro	Trn	Dis	Retail	Misc
Percent of GenPlant in Functions	100.0000%	36.3576%	26.8787%	28.3238%	8.4399%	0.0000%
Allocation of GenPlant to Functions	90,757,625	32,997,266	24,394,488	25,706,005	7,659,867	-
Assignment of Mining to Prod Function	-	-				
Adjusted Totals	695,238,751	300,160,500	182,913,477	204,504,908	7,659,867	-
TAXDEPR FACTOR	**100.0000%**	**43.1737%**	**26.3094%**	**29.4151%**	**1.1018%**	**0.0000%**

12 Months Ended December 2019
Gross Plant
(In 000's)

Description	Alloc. Factor	Funct.	Amount	Production	Transmisssion	DPW	CUSTOMER	DMISC
Production Plant		P	12,413,183,392	12,413,183,392	0	0	0	0
Transmission Plant		T	6,436,305,751	0	6,436,305,751	0	0	0
Distribution Plant		DPW	7,144,303,698	0	0	7,144,303,698	0	0
Mining	SE	P	108,610	108,610	0	0	0	0
General Plant								
Business Centers	CN	CUST	17,518	0	0	0	17,518	0
Utah Mine	SE	P	5,627	5,627	0	0	0	0
	SG	P	123,631	123,631	0	0	0	0
	SG	T	174,632	0	174,632	0	0	0
	SO	DPW	0	0	0	0	0	0
	SSGCT	DPW	0	0	0	0	0	0
	SSGCT	P	0	0	0	0	0	0
General Plant	SITUS	DPW	231,168	0	0	231,168	0	0
General Plant	SITUS	P	0	0	0	0	0	0
General Plant	SITUS	TD	418,625	0	198,401	220,225	0	0
Total General Plant			971,201	129,258	373,033	451,393	17,518	0
Intangible Plant								
Customer Service Sys	CN	CUST	176,932	0	0	0	176,932	0
Customer Service Sys	SE	P	0	0	0	0	0	0
Washington Hydro	SG	P	122,041	122,041	0	0	0	0
Utah Hydro	SG	T	60,643	0	60,643	0	0	0
Colorado Steam-UPD	SG-P	P	175,266	175,266	0	0	0	0
	SG-U	P	9,951	9,951	0	0	0	0
Oregon Trans	SO	P	30,202	30,202	0	0	0	0
Utah Mine	SO	PTD	272,611	130,184	67,501	74,926	0	0
Utah	SO	TD	42,166	0	19,984	22,182	0	0
Utah G/O	SO	LABOR	0	0	0	0	0	0
Utah G/O	SITUS	TD	16,566	0	7,851	8,715	0	0
Total Intangible Plant			906,379	467,645	155,979	105,823	176,932	0
Total Gross Plant			25,995,779,032	12,413,888,905	6,436,834,763	7,144,860,914	194,450	0
	GP Factor		**100.0000%**	**47.7535%**	**24.7611%**	**27.4847%**	**0.0007%**	**0.0000%**

Functional Allocators:		Prod	Trans	DPW	CUST	DMISC
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TD	100.0000%	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PTD	100.0000%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
LABOR	100.0000%	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%

PacifiCorp
12 Months Ended December 2018
FERC FORM 1 Funtionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	25,993,792,841	12,413,183,392	6,436,305,751	7,144,303,698	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	25,993,792,841	12,413,183,392	6,436,305,751	7,144,303,698	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
PT	100.0000%	65.8542%	34.1458%			
TD	100.0000%		47.3933%	52.6067%		
LABOR	319,205,309	143,501,344	26,859,544	108,583,878	40,260,543	0
LABOR %	100.0000%	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%
Material & Supplies	81,089,056	67,226,405	852,235	13,010,416	0	0
Material & Supplies %	100.0000%	82.9044%	1.0510%	16.0446%	0.0000%	0.0000%
FERC (MWh)	27,435,662	12,306,469	15,129,193	0	0	0
FERC %	100.0000%	44.8557%	55.1443%	0.0000%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2019
Depreciation Expense

Function	Amount	Production	Transmission	DPW	CUST	DMSC
CUST	955	-	-	-	955	-
DPW	161,981	-	-	161,981	-	-
P	415,150	415,150	-	-	-	-
PTD	15,154	7,237	3,752	4,165	-	-
T	112,508	-	112,508	-	-	-
Book Depreciation	705,748	422,386	116,260	166,146	955	-
BookDepr Factor	**100.00%**	**59.8495%**	**16.4733%**	**23.5419%**	**0.1354%**	**0.0000%**
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
PTD	100.0000%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
TD	100.0000%	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%
G	100.0000%	20.9551%	35.3798%	42.2617%	1.4033%	0.0000%

PacifiCorp
12 Months Ended December 2019
Account 456

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMSC
456	OTHER	P	(11,009)	-11,009	0	0	0	0
456	OTHER	T	0	0	0	0	0	0
456	SE	P	0	0	0	0	0	0
456	SE	T	(14,558)	0	-14,558	0	0	0
456	SG	P	(20,059)	-20,059	0	0	0	0
456	SG	T	(97,826)	0	-97,826	0	0	0
456	SO	DMSC	(4,420)	0	0	0	0	-4,420
456	SITUS	DMSC	4,752	0	0	0	0	4,752
456	SITUS	P	(122)	-122	0	0	0	0
456	SITUS	T	3,135	0	3,135	0	0	0
Total Situs Revenues			7,765	-122	3,135	0	0	4,752
Total CN Revenues			0	0	0	0	0	0
Total SE Revenues			-14,558	0	-14,558	0	0	0
Total SG Revenues			-117,885	-20,059	-97,826	0	0	0
Total SO Revenues			-4,420	0	0	0	0	-4,420
Total Operation			-140,107	-31,190	-109,249	0	0	332
OTHSITUS			**100.0000%**	**-1.5711%**	**40.3761%**	**0.0000%**	**0.0000%**	**61.1950%**
CN Factor			**0.0000%**					
OTHSE			**100.0000%**	**0.0000%**	**100.0000%**	**0.0000%**	**0.0000%**	**0.0000%**
OTHSG			**100.0000%**	**17.0155%**	**82.9845%**	**0.0000%**	**0.0000%**	**0.0000%**
OTHSO			**100.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
Total Operation Factor			**100.0000%**	**22.2614%**	**77.9758%**	**0.0000%**	**0.0000%**	**-0.2372%**

	Total	Prod	Trans	DPW	CUST	DMSC
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	47.39%	52.61%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	47.75%	24.76%	27.48%	0.00%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

BASED ON TOTAL COMPANY DATA

PacifiCorp
12 Months Ended December 2019
General Plant

Description	Alloc. Factor	Funct.	Amount	Prod	Trans	DPW	CUST	DMSC
Business Centers	CN	CUST	17,518	0	0	0	17,518	0
	SE	P	5,627	5,627	0	0	0	0
	SG	P	123,631	123,631	0	0	0	0
	SG	T	174,632	0	174,632	0	0	0
	SG	TD	0	0	0	0	0	0
General Plant	SO	DPW	0	0	0	0	0	0
	SO	PTD	277,092	132,324	68,611	76,158	0	0
	SO	TD	0	0	0	0	0	0
	SO	P	0	0	0	0	0	0
	SSGCH	P	0	0	0	0	0	0
	SSGCT	DPW	0	0	0	0	0	0
	SSGCT	P	0	0	0	0	0	0
	SITUS	DPW	231,168	0	0	231,168	0	0
	SITUS	P	0	0	0	0	0	0
	SITUS	TD	418,625	0	198,401	220,225	0	0
Total-CUST			17,518	0	0	0	17,518	0
Total-TD			418,625	0	198,401	220,225	0	0
Total-PTD			277,092	132,324	68,611	76,158	0	0
Total-DPW			231,168	0	0	231,168	0	0
Total-SSGCH			0	0	0	0	0	0
Total-SSGCT			0	0	0	0	0	0
Total-G-SG			298,263	123,631	174,632	0	0	0
Total-SE			5,627	5,627	0	0	0	0
Total-G-Situs			649,793	0	198,401	451,393	0	0
Total-SO			277,092	132,324	68,611	76,158	0	0
Total-General Plant			1,248,293	261,582	441,643	527,550	17,518	0
G-SG Factor			**100.00%**	**41.4502%**	**58.5498%**	**0.0000%**	**0.0000%**	**0.0000%**
.			**100.00%**	**100.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**
G-SITUS Factor			**100.00%**	**0.0000%**	**30.5329%**	**69.4671%**	**0.0000%**	**0.0000%**
SO Factor			**100.00%**	**47.7544%**	**24.7609%**	**27.4847%**	**0.0000%**	**0.0000%**
G Allocator			**100.00%**	**20.9551%**	**35.3798%**	**42.2617%**	**1.4033%**	**0.0000%**
Total Gen. Plant			1,248,293					
Mining		acct 399 fron	108,610	5,627	114,237			
Total		P	1,356,903					

Functional Allocators:		Prod	Trans	DPW	CUST	DMISC
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	47.39%	52.61%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	47.75%	24.76%	27.48%	0.00%	0.00%
GP	100.00%	47.75%	24.76%	27.48%	0.00%	0.00%

PacifiCorp
12 Months Ended December 2019
Intangible Plant
(In 000's)

Alloc. Factor	Funct.	Amount	Production	Transmisssion	DPW	Customer	DMSC
CN	CUST	176,932	0	0	0	176,932	0
SE	P	0	0	0	0	0	0
SG	P	122,041	122,041	0	0	0	0
SG	T	60,643	0	60,643	0	0	0
SG-P	P	175,266	175,266	0	0	0	0
SG-U	P	9,951	9,951	0	0	0	0
SO	CUST	11,142	0	0	0	11,142	0
SO	DPW	32,715	0	0	32,715	0	0
SO	P	30,202	30,202	0	0	0	0
SO	PTD	272,611	130,184	67,501	74,926	0	0
SO	T	1,240	0	1,240	0	0	0
SO	TD	42,166	0	19,984	22,182	0	0
SO	LABOR	-	0	0	0	0	0
SO	DMSC	-	0	0	0	0	0
SITUS	DPW	158	0	0	158	0	0
SITUS	P	(32,081)	(32,081)	0	0	0	0
SITUS	PTD	0	0	0	0	0	0
SITUS	T	6,299	0	6,299	0	0	0
SITUS	TD	16,566	0	7,851	8,715	0	0
Total-DGP							
Total-DGU							
Total-SG		367,901	307,259	60,643	-	-	-
Total-SITUS		(9,059)	(32,081)	14,150	8,872	-	-
Total-Intangible		925,851	435,564	163,517	138,696	188,074	-
I-SG FACTOR		**100.00%**	**83.5166%**	**16.4834%**	**0.0000%**	**0.0000%**	**0.0000%**
I-Situs FACTOR		**100.00%**	**354.1431%**	**-156.2017%**	**-97.9414%**	**0.0000%**	**0.0000%**
I FACTOR		**100.00%**	**47.0447%**	**17.6613%**	**14.9803%**	**20.3137%**	**0.0000%**

Functional Allocators:		Prod	Trans	DPW	CUST	DMSC
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	47.39%	52.61%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	47.75%	24.76%	27.48%	0.00%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
LABOR	100.00%	44.96%	8.41%	34.02%	12.61%	0.00%

PacifiCorp
12 Months Ended December 2019
Schedule M

	Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
					ADDITIONS				
SCHMAP-SCHMDEXP	SCHMAP	SCHMDEXP	LABOR	147.60	66	12	50	19	-
SCHMAP-SE	SCHMAP	SE	P	93.52	94	-	-	-	-
SCHMAP-SO	SCHMAP	SO	P	1,949.70	1,950	-	-	-	-
SCHMAP-SO	SCHMAP	SO	LABOR	1,110.12	499	93	378	140	-
SCHMAP-SO	SCHMAP	SO	PTD	-	-	-	-	-	-
	Total-SO			3,060	2,449	93	378	140	-
	Total SCHMAP			3,301	2,609	106	428	159	-
	SCHMAP-SO			**100.00%**	**80.0296%**	**3.0528%**	**12.3416%**	**4.5760%**	**0.0000%**
	SCHMAP FACTOR			**100.00%**	**79.0271%**	**3.2061%**	**12.9611%**	**4.8057%**	**0.0000%**
SCHMAT-CIAC	SCHMAT	CIAC	DPW	114,942.43	-	-	114,942	-	-
SCHMAT-BADDEBT	SCHMAT	BADDEBT	CUST	52.15	-	-	-	52	-
SCHMAT-SCHMDEXP	SCHMAT	SCHMDEXP	GP	943,502.24	450,555	233,621	259,319	7	-
SCHMAT-GPS	SCHMAT	GPS	GP	(1,736.84)	(829)	(430)	(477)	(0)	-
SCHMAT-SE	SCHMAT	SE	LABOR	(9.96)	(4)	(1)	(3)	(1)	-
SCHMAT-SE	SCHMAT	SE	P	25,603.27	25,603	-	-	-	-
SCHMAT-SG	SCHMAT	SG	DPW	-	-	-	-	-	-
SCHMAT-SG	SCHMAT	SG	P	(7,047.19)	(7,047)	-	-	-	-
SCHMAT-SG	SCHMAT	SG	T	-	-	-	-	-	-
SCHMAT-SGCT	SCHMAT	SGCT	P	-	-	-	-	-	-
SCHMAT-SNP	SCHMAT	SNP	GP	583.69	279	145	160	0	-
SCHMAT-SNP	SCHMAT	SNP	PTD	67,459.37	32,215	16,704	18,541	-	-
SCHMAT-SNPD	SCHMAT	SNPD	DPW	2,372.06	-	-	2,372	-	-
SCHMAT-SO	SCHMAT	SO	DMSC	-	-	-	-	-	-
SCHMAT-SO	SCHMAT	SO	LABOR	792.12	356	67	269	100	-
SCHMAT-SO	SCHMAT	SO	PTD	(79.65)	(38)	(20)	(22)	-	-
SCHMAT-OTHER	SCHMAT	OTHER	DMSC	(7,504.94)	-	-	-	-	(7,505)
SCHMAT-OTHER	SCHMAT	OTHER	GP	2,595.85	1,240	643	713	0	-
SCHMAT-OTHER	SCHMAT	OTHER	P	(12,928.21)	(12,928)	-	-	-	-
SCHMAT-OTHER	SCHMAT	OTHER	PTD	21,703.86	10,365	5,374	5,965	-	-
SCHMAT-OTHER	SCHMAT	OTHER	CUST	202.50	-	-	-	202	-
SCHMAT-TROJD	SCHMAT	TROJD	P	(60.84)	(61)	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	DMSC	-	-	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	DPW	(1,478.91)	-	-	(1,479)	-	-
SCHMAT-SITUS	SCHMAT	SITUS	ESD	140.39	42	14	84	-	-
SCHMAT-SITUS	SCHMAT	SITUS	GP	-	-	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	LABOR	1,576.80	709	133	536	199	-
SCHMAT-SITUS	SCHMAT	SITUS	P	13,060.64	13,061	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	PTD	(7,130.72)	(3,405)	(1,766)	(1,960)	-	-
SCHMAT-SITUS	SCHMAT	SITUS	T	-	-	-	-	-	-
	Total-GPS			(1,737)	(829)	(430)	(477)	(0)	-
	Total-SE			25,593	25,599	(1)	(3)	(1)	-
	Total-SNP			68,043	32,494	16,848	18,701	0	-
	Total-SITUS			6,168	10,406	(1,619)	(2,818)	199	-
	Total-SO			712	318	47	248	100	-
	Total-SCHMAT			1,156,610	510,110	254,483	398,962	559	(7,505)
	SCHMAT-GPS			**100.00%**	**47.7535%**	**24.7611%**	**27.4847%**	**0.0007%**	**0.0000%**
	SCHMAT-SE			**100.00%**	**100.0214%**	**-0.0033%**	**-0.0132%**	**-0.0049%**	**0.0000%**
	SCHMAT-SNP			**100.00%**	**47.7544%**	**24.7609%**	**27.4847%**	**0.0000%**	**0.0000%**
	SCHMAT-SITUS			**100.00%**	**168.7101%**	**-26.2461%**	**-45.6883%**	**3.2242%**	**0.0000%**
	SCHMAT-SO			**100.00%**	**44.6429%**	**6.5871%**	**34.7472%**	**14.0228%**	**0.0000%**
	SCHMAT FACTOR			**100.00%**	**44.1039%**	**22.0025%**	**34.4941%**	**0.0484%**	**-0.6489%**
SCHMAF-DGP	SCHMAF	DGP	P	-	-	-	-	-	-
SCHMAF-TROJP	SCHMAF	TROJP	P	-	-	-	-	-	-
	Total-SCHMAF			-	-	-	-	-	-
	SCHMAF FACTOR			**0.00%**					
	Total-SCHMA			1,159,911	512,719	254,589	399,390	718	(7,505)
	SCHMA FACTOR			**100.00%**	**44.2033%**	**21.9490%**	**34.4328%**	**0.0619%**	**-0.6470%**

DEDUCTIONS

SCHMDP-SCHMDEXP	SCHMDP	SCHMDEXP	LABOR	-	-	-	-	-	-
SCHMDP-SE	SCHMDP	SE	P	4,099.70	4,100	-	-	-	-
SCHMDP-SG	SCHMDP	SG	P	-	-	-	-	-	-
SCHMDP-SNP	SCHMDP	SNP	PTD	107.93	52	27	30	-	-
SCHMDP-SO	SCHMDP	SO	LABOR	-	-	-	-	-	-
SCHMDP-SITUS	SCHMDP	SITUS	PTD	-	-	-	-	-	-
	Total-SO			-	-	-	-	-	-
	Total-SCHMDP			4,208	4,151	27	30	-	-
	SCHMDP-SO			**0.00%**					
	SCHMDP FACTOR			**100.00%**	**98.6598%**	**0.6352%**	**0.7050%**	**0.0000%**	**0.0000%**
SCHMDT-BADDEBT	SCHMDT	BADDEBT	CUST	-	-	-	-	-	-
SCHMDT-CN	SCHMDT	CN	CUST	-	-	-	-	-	-
SCHMDT-GPS	SCHMDT	GPS	GP	-	-	-	-	-	-
SCHMDT-GPS	SCHMDT	GPS	P	-	-	-	-	-	-
SCHMDT-GPS	SCHMDT	GPS	PTD	90,362.31	43,152	22,375	24,836	-	-
SCHMDT-SG	SCHMDT	SG	P	156,257.39	156,257	-	-	-	-
SCHMDT-SG	SCHMDT	SG	T	191.38	-	191	-	-	-
SCHMDT-SE	SCHMDT	SE	P	5,445.87	5,446	-	-	-	-
SCHMDT-SNPD	SCHMDT	SNPD	DPW	(155.64)	-	-	(156)	-	-
SCHMDT-SNPD	SCHMDT	SNPD	P	(865.88)	(866)	-	-	-	-
SCHMDT-SNP	SCHMDT	SNP	PTD	108,335.29	51,735	26,825	29,776	-	-
SCHMDT-SO	SCHMDT	SO	ESD	2,931.26	879	293	1,759	-	-
SCHMDT-SO	SCHMDT	SO	GP	6,684.05	3,192	1,655	1,837	0	-
SCHMDT-SO	SCHMDT	SO	LABOR	18,375.92	8,261	1,546	6,251	2,318	-
SCHMDT-SO	SCHMDT	SO	PTD	456.48	218	113	125	-	-
SCHMDT-OTHER	SCHMDT	OTHER	CUST	4.50	-	-	-	5	-
SCHMDT-OTHER	SCHMDT	OTHER	DDS2	(124.29)	(125)	(3)	(19)	22	1
SCHMDT-OTHER	SCHMDT	OTHER	DMSC	1,174.64	-	-	-	-	1,175
SCHMDT-OTHER	SCHMDT	OTHER	DPW	-	-	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	LABOR	-	-	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	P	39,920.79	39,921	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	PT	-	-	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	GP	605.08	289	150	166	0	-
SCHMDT-TAXDEPR	SCHMDT	TAXDEPR	TAXDEPR	684,399.82	295,481	180,062	201,317	7,540	-
SCHMDT-SITUS	SCHMDT	SITUS	DMSC	(46.69)	-	-	-	-	(47)
SCHMDT-SITUS	SCHMDT	SITUS	DDS2	(560.21)	(562)	(15)	(86)	100	4
SCHMDT-SITUS	SCHMDT	SITUS	GP	(47.50)	(23)	(12)	(13)	(0)	-
SCHMDT-SITUS	SCHMDT	SITUS	LABOR	-	-	-	-	-	-
SCHMDT-SITUS	SCHMDT	SITUS	P	(5,072.82)	(5,073)	-	-	-	-
SCHMDT-SITUS	SCHMDT	SITUS	PTD	26.17	12	6	7	-	-
	Total-GPS			90,362	43,152	22,375	24,836	-	-
	Total-CN			-	-	-	-	-	-
	Total-SG			156,449	156,257	191	-	-	-
	Total-SE			5,446	5,446	-	-	-	-
	Total-SNP			108,335	51,735	26,825	29,776	-	-
	Total SO			28,448	12,550	3,607	9,972	2,318	-
	Total OTHER			41,581	40,085	146	147	27	1,176
	Total TAXDEPR			684,400	295,481	180,062	201,317	7,540	-
	Total-SITUS			(5,701)	(5,645)	(21)	(92)	100	(43)
	Total SCHMDT			1,108,298	598,195	233,186	265,800	9,984	1,133
	SCHMDT-GPS			**100.00%**	**47.7544%**	**24.7609%**	**27.4847%**	**0.0000%**	**0.0000%**
	SCHMDT-CN			**0.00%**					
	SCHMDT-SG			**100.00%**	**99.8777%**	**0.1223%**	**0.0000%**	**0.0000%**	**0.0000%**
	SCHMDT-SE			**100.00%**	**100.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**
	SCHMDT-SNP			**100.00%**	**47.7544%**	**24.7609%**	**27.4847%**	**0.0000%**	**0.0000%**
	SCHMDT-SO			**100.00%**	**44.1170%**	**12.6810%**	**35.0546%**	**8.1474%**	**0.0000%**
	SCHMDT-OTHER			**100.00%**	**96.4029%**	**0.3521%**	**0.3539%**	**0.0640%**	**2.8271%**
	SCHMDT-TAXDEPR			**100.00%**	**43.1737%**	**26.3094%**	**29.4151%**	**1.1018%**	**0.0000%**
	SCHMDT-SITUS			**100.00%**	**99.0182%**	**0.3625%**	**1.6164%**	**-1.7465%**	**0.7494%**
	SCHMDT FACTOR			**100.00%**	**53.9742%**	**21.0400%**	**23.9827%**	**0.9009%**	**0.1022%**
SCHMDF-DGP	SCHMDF	DGP	P	-	-	-	-	-	-
	Total-SCHMDF			-	-	-	-	-	-
	SCHMDF FACTOR			**0.00%**					
	Total-SCHMD			1,112,506	602,347	233,212	265,829	9,984	1,133
	SCHMD FACTOR			**100.00%**	**54.1432%**	**20.9628%**	**23.8946%**	**0.8975%**	**0.1018%**

Net SCHM

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
DDS2	100.00%	100.3340%	2.7455%	15.4024%	-17.7737%	-0.7082%
CUST	100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.00%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP	100.00%	47.7535%	24.7611%	27.4847%	0.0007%	0.0000%
LABOR	100.00%	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%
P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.00%	65.8542%	34.1458%	0.0000%	0.0000%	0.0000%
PTD	100.00%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.00%	43.1737%	26.3094%	29.4151%	1.1018%	0.0000%
TD	100.00%	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2019
Reg Assets / Deferred Debits

	Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
RA-SE	182M	SE	P	185,894	185,894	0	0	0	0
RA-SG	182M	SG	P	3,449	3,449	0	0	0	0
RA-SGCT	182M	SGCT	P	0	0	0	0	0	0
RA-SG-P	182M	SG-P	P	0	0	0	0	0	0
RA-SO	182M	SO	DMSC	3,686	0	0	0	0	3,686
RA-SO	182M	SO	LABOR	441,871	198,647	37,181	150,311	55,732	0
RA-SO	182M	SO	ESD	25,936	7,781	2,594	15,562	0	0
RA-SO	182M	SO	P	0	0	0	0	0	0
RA-SO	182M	SO	TD	0	0	0	0	0	0
RA-OTHER	182M	OTHER	CUST	136,562	0	0	0	136,562	0
RA-OTHER	182M	OTHER	DMSC	23,678	0	0	0	0	23,678
RA-OTHER	182M	OTHER	LABOR	9,772	4,393	822	3,324	1,233	0
RA-OTHER	182M	OTHER	P	(37,873)	-37,873	0	0	0	0
RA-OTHER	182M	OTHER	DPW	0	0	0	0	0	0
RA-OTHER	182M	OTHER	PTD	2,200	1,050	545	605	0	0
RA-OTHER	182M	OTHER	ESD	0	0	0	0	0	0
RA-TROJD	182M	TROJD	P	0	0	0	0	0	0
RA-TROJP	182M	TROJP	P	0	0	0	0	0	0
RA-SITUS	182M	SITUS	DMSC	67	0	0	0	0	67
RA-SITUS	182M	SITUS	LABOR	(614)	-276	-52	-209	-77	0
RA-SITUS	182M	SITUS	P	(8,575)	-8,575	0	0	0	0
RA-SITUS	182M	SITUS	PTD	0	0	0	0	0	0
RA-SITUS	182M	SITUS	ESD	(2,076)	-623	-208	-1,246	0	0
RA-SITUS	182M	SITUS	CUST	1,756	0	0	0	1,756	0
	Total-SO			471,493	206,427	39,775	165,873	55,732	3,686
	Total-OTHER			134,340	(32,429)	1,367	3,929	137,795	23,678
	Total SITUS			(9,442)	(9,474)	(259)	(1,454)	1,678	67
	Total RA			785,733	353,867	40,883	168,347	195,205	27,431
	DDSO2 FACTOR			**100.00%**	**43.7817%**	**8.4359%**	**35.1803%**	**11.8203%**	**0.7818%**
	DDS2 FACTOR			**100.00%**	**100.3340%**	**2.7455%**	**15.4024%**	**-17.7737%**	**-0.7082%**
DD-SE	186M	SE	P	1,761	1,761	-	-	-	-
DD-SG	186M	SG	P	70,053	70,053	-	-	-	-
DD-SG	186M	SG	T	11,117	-	11,117	-	-	-
DD-SO	186M	SO	DMSC	225	-	-	-	-	225
DD-OTHER	186M	OTHER	DMSC	2,485	-	-	-	-	2,485
DD-OTHER	186M	OTHER	LABOR	0	-	-	-	-	-
DD-OTHER	186M	OTHER	P	0	-	-	-	-	-
DD-OTHER	186M	OTHER	PTD	103	49	26	28	-	-
DD-OTHER	186M	OTHER	T	941	-	941	-	-	-
DD-SITUS	186M	SITUS	T	-	-	-	-	-	-
DD-SITUS	186M	SITUS	LABOR	-	-	-	-	-	-
	Total SITUS			-	-	-	-	-	-
	Total SG			81,170	70,053	11,117	-	-	-
	Total-SO			225	-	-	-	-	225
	Total-DD			86,685	71,863	12,083	28	-	2,710
	DDS6 FACTOR			**0.00%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**
	DEFSG FACTOR			**100.00%**	**86.3036%**	**13.6964%**	**0.0000%**	**0.0000%**	**0.0000%**
	DDSO6 FACTOR			**100.00%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**

Major Adjustment							
1998 Early Retirement	LABOR	-	-	-	-	-	-
1999 Early Retirement	LABOR	-	-	-	-	-	-
Transition Planning	PTD	-	-	-	-	-	-
Environmental Clean-up	ESD	-	-	-	-	-	-
Y2K	PTD	-	-	-	-	-	-
Subtotal Major Adjustments		-	-	-	-	-	-
Total 186M SO		225	-	-	-	-	225
Total 182 &186		872,418	425,730	52,966	168,375	195,205	30,141

	Total		**Production**	**Transmission**	**Poles & Wires**	**Customers**	**Miscellaneous**
DMSC		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW		100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST		100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD		100.0000%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP		100.0000%	47.7535%	24.7611%	27.4847%	0.0007%	0.0000%
RETAIL		100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
LABOR		100.0000%	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%
P		100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT		100.0000%	65.8542%	34.1458%	0.0000%	0.0000%	0.0000%
PTD		100.0000%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
T		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR		100.0000%	43.1737%	26.3094%	29.4151%	1.1018%	0.0000%
TD		100.0000%	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2019
Deferred Income Tax - Balance

DITBALRL **Pacific Division**		**Total**	**Production**	**Transmission**	**DPW**	**CUST**	**DMSC**
Pacific Division							
Production	P	13,457,094	13,457,094	-	-	-	-
Transmission	T	9,522,522	-	9,522,522	-	-	-
Distribution	DPW	4,735,365	-	-	4,735,365	-	-
General	G	(630,157)	(132,050)	(222,948)	(266,315)	(8,843)	-
Mining Plant	P	4,366	4,366	-	-	-	-
Total Pacific Division		27,089,190	13,329,410	9,299,574	4,469,050	(8,843)	0
Utah Division							
Production	P	29,350,024	29,350,024	-	-	-	-
Transmission	T	22,289,083	-	22,289,083	-	-	-
Distribution	DPW	18,121,819	-	-	18,121,819	-	-
General	G	(879,786)	(184,360)	(311,266)	(371,813)	(12,346)	-
Mining Plant	P	9,978	9,978	-	-	-	-
Total Utah Division		68,891,118	29,175,642	21,977,817	17,750,006	(12,346)	0
PACIFICORP							
Prod / Other Prod	P	272,794,271	272,794,271	-	-	-	-
Cholla Unit 4	P	27,230,341	27,230,341	-	-	-	-
Gadsby Unit 4, 5 & 6	P	4,144,690	4,144,690	-	-	-	-
Hydro-PPL	P	22,622,579	22,622,579	-	-	-	-
Hydro-UPL	P	6,954,967	6,954,967	-	-	-	-
Transmission	T	178,742,946	-	178,742,946	-	-	-
Distribution	DPW	658,889,640	-	-	658,889,640	-	-
General/ Intangibles	G	22,311,042	4,675,311	7,893,599	9,429,032	313,100	-
Mining	P	2,015	2,015	-	-	-	-
WCA - CAEE 2007+	P	(2,154)	(2,154)	-	-	-	-
WCA - CAGE 2007+	PT	1,196,922,705	788,224,070	408,698,635	-	-	-
WCA - CAGW 2007+	PT	274,389,032	180,696,747	93,692,285	-	-	-
WCA_CAGW 2007+ -Marengo	P	(42,703,026)	(42,703,026)	-	-	-	-
WCA CAGW 2007+ -Goodnoe	P	0	-	-	-	-	-
WCA - General 2007+	G	119,956,829	25,137,125	42,440,470	50,695,829	1,683,405	-
WCA - JBG 2007+	P	109,044,497	109,044,497	-	-	-	-
OREGON EXTRA BOOK DEPR	P	(87,856,792)	(87,856,792)	-	-	-	-
Total PC (Post Merger)		2,763,443,582	1,310,964,640	731,467,935	719,014,501	1,996,506	0
Total Deferred Taxes		2,859,423,890	1,353,469,692	762,745,325	741,233,557	1,975,316	0
ACCMDITRL FACTOR		**100.00%**	**47.33%**	**26.67%**	**25.92%**	**0.07%**	**0.00%**

ACCUMDIT	40.9166%	9.9626%	30.9540%	0.0000%

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
DDS2	100.00%	100.3340%	2.7455%	15.4024%	-17.7737%	-0.7082%
CUST	100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.00%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
G	100.00%	20.9551%	35.3798%	42.2617%	1.4033%	0.0000%
GP	100.00%	47.7535%	24.7611%	27.4847%	0.0007%	0.0000%
LABOR	100.00%	44.9558%	8.4145%	34.0169%	12.6127%	0.0000%
P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.00%	65.8542%	34.1458%	0.0000%	0.0000%	0.0000%
PTD	100.00%	47.7544%	24.7609%	27.4847%	0.0000%	0.0000%
T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.00%	43.1737%	26.3094%	29.4151%	1.1018%	0.0000%
TD	100.00%	0.0000%	47.3933%	52.6067%	0.0000%	0.0000%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ended December 2019
2020 Protocol
6.40% = Earned Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	57,133,074	7.60%	1.19	54,607,592	31,469,365	8,265,412	10,658,644	3,937,156	277,014	(2,525,482)	-4.42%
2	36	Residential - TOD	18,124,038	6.56%	1.03	18,009,199	11,358,215	2,944,893	2,783,389	846,485	76,217	(114,839)	-0.63%
3	06, 35	General Service - Large	27,947,802	5.66%	0.88	28,750,530	20,534,402	5,313,699	2,683,576	132,333	86,520	802,728	2.87%
4	09	General Service - High Voltage	7,288,182	5.59%	0.87	7,504,494	5,949,577	1,501,889	14,581	17,273	21,175	216,312	2.97%
5	10	Irrigation	53,961,634	4.91%	0.77	57,427,529	31,928,819	7,904,798	17,193,557	214,368	185,987	3,465,895	6.42%
6	07,11,12	Street & Area Lighting	656,183	41.11%	6.43	375,766	111,218	20,953	199,889	40,167	3,539	(280,417)	-42.73%
7	19	Space Heating	413,132	7.33%	1.15	399,011	281,527	72,863	36,172	7,024	1,424	(14,121)	-3.42%
8	23	General Service - Small	20,605,620	7.87%	1.23	19,512,649	12,649,540	3,150,265	2,863,479	767,038	82,326	(1,092,971)	-5.30%
9	SPC	Contract 1	78,860,176	6.72%	1.05	77,985,629	62,745,990	15,012,868	(18,971)	11,965	233,777	(874,547)	-1.11%
10	SPC	Contract 2	5,820,740	4.48%	0.70	6,238,183	4,977,319	1,225,664	16,040	2,474	16,685	417,443	7.17%
12		Total Idaho Jurisdiction	270,810,580	6.40%	1.00	270,810,580	182,005,972	45,413,304	36,430,357	5,976,284	984,663	(0)	0.00%

Footnotes :

Column C : Annual revenues based on 12 months ending December 2019.
Column D : Calculated Return on Ratebase per December 2019 Embedded Cost of Service Study
Column E : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ended December 2019
2020 Protocol
7.70% = Target Return on Rate Base

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	57,133,074	7.60%	1.19	58,257,508	33,072,270	9,215,076	11,702,913	3,969,638	297,611	1,124,434	1.97%
2	36	Residential - TOD	18,124,038	6.56%	1.03	19,205,215	11,929,085	3,283,450	3,058,401	853,556	80,723	1,081,177	5.97%
3	06, 35	General Service - Large	27,947,802	5.66%	0.88	30,645,313	21,549,009	5,929,821	2,944,634	134,098	87,750	2,697,511	9.65%
4	09	General Service - High Voltage	7,288,182	5.59%	0.87	7,969,367	6,237,602	1,676,180	16,623	17,600	21,362	681,185	9.35%
5	10	Irrigation	53,961,634	4.91%	0.77	61,482,532	33,459,125	8,817,451	18,795,941	220,274	189,741	7,520,898	13.94%
6	07,11,12	Street & Area Lighting	656,183	41.11%	6.43	389,833	115,465	23,408	206,675	40,522	3,763	(266,350)	-40.59%
7	19	Space Heating	413,132	7.33%	1.15	425,385	295,442	81,314	40,079	7,086	1,465	12,253	2.97%
8	23	General Service - Small	20,605,620	7.87%	1.23	20,804,959	13,286,944	3,503,075	3,155,142	773,426	86,373	199,339	0.97%
9	SPC	Contract 1	78,860,176	6.72%	1.05	82,632,695	65,651,558	16,757,389	(25,612)	13,777	235,582	3,772,519	4.78%
10	SPC	Contract 2	5,820,740	4.48%	0.70	6,617,597	5,213,393	1,368,010	16,728	2,633	16,833	796,857	13.69%
12		Total Idaho Jurisdiction	270,810,580	6.40%	1.00	288,430,404	190,809,893	50,655,173	39,911,524	6,032,610	1,021,204	17,619,824	6.51%

Footnotes :

Column C : Annual revenues based on 12 months ending December 2019.
Column D : Calculated Return on Ratebase per December 2019 Embedded Cost of Service Study
Column E : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2019 Embedded COS Study.
Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

P+T+D+R+M - Results of Operations - Prod+Tran+Dist+Rtl+Misc - TOTAL Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12		Operating Revenues		293,273,973	61,156,426	19,546,886	30,615,557	8,007,784	58,242,699	669,380	450,248	22,294,737	85,897,374	6,392,882
13														
14		Operating Expenses												
15		Operation & Maintenance Expenses		160,146,721	30,684,846	10,351,373	17,182,893	4,754,386	30,786,158	251,429	238,321	11,345,114	50,564,606	3,987,596
16		Depreciation Expense		57,451,669	11,649,559	3,856,240	6,240,463	1,555,165	13,060,130	68,477	85,632	4,275,220	15,396,769	1,264,013
17		Amortization Expense		5,009,466	1,302,293	384,487	494,536	134,503	845,598	8,119	7,415	404,766	1,319,820	107,930
18		Taxes Other Than Income		11,264,432	2,407,169	772,791	1,181,986	272,239	2,830,332	9,858	16,496	836,217	2,715,337	222,007
19		Income Taxes - Federal		(7,555,583)	(1,089,933)	(455,974)	(960,475)	(322,935)	(624,722)	(87)	(12,937)	(537,373)	(3,285,464)	(265,681)
20		Income Taxes - State		880,038	224,927	64,753	81,098	11,635	308,917	1,230	1,166	65,900	111,100	9,312
21		Income Taxes Deferred		1,745,497	125,640	91,567	279,718	121,725	(301,887)	(1,428)	3,736	93,718	1,232,906	99,802
22		Investment Tax Credit Adj		(312,920)	(66,084)	(21,373)	(33,112)	(7,778)	(76,729)	(264)	(461)	(23,131)	(77,642)	(6,345)
23		Misc Revenues & Expense		(63,009)	(11,553)	(4,109)	(7,291)	(2,063)	(10,940)	(29)	(100)	(4,591)	(20,649)	(1,685)
24														
25		Total Operating Expenses		228,566,312	45,226,865	15,039,756	24,459,817	6,516,877	46,816,856	337,305	339,267	16,455,841	67,956,781	5,416,948
26														
27		Operating Revenue For Return		64,707,662	15,929,562	4,507,130	6,155,740	1,490,907	11,425,843	332,075	110,981	5,838,897	17,940,594	975,933
28														
29														
30		Rate Base :												
31		Electric Plant In Service		1,760,800,780	375,426,566	121,197,308	186,046,976	44,387,189	420,047,974	1,806,759	2,595,604	133,487,564	439,726,486	36,078,354
32		Plant Held For Future Use		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
33		Electric Plant Acquisition Adj		421,031	77,195	27,457	48,718	13,783	73,104	192	668	30,677	137,979	11,258
34		Pensions		-	-	-	-	-	-	-	-	-	-	-
35		Prepayments		2,498,419	855,985	222,258	198,534	47,630	454,607	7,263	3,363	223,177	448,670	36,931
36		Fuel Stock		11,196,634	1,700,452	638,230	1,209,764	366,847	2,002,046	9,591	16,543	707,383	4,225,595	320,183
37		Materials & Supplies		12,916,044	2,613,738	871,541	1,409,934	357,418	2,821,906	10,637	19,523	965,414	3,554,831	291,101
38		Misc Deferred Debits		20,623,309	3,548,056	1,268,840	2,266,377	646,807	3,890,365	15,821	31,116	1,408,495	6,999,632	547,802
39		Cash Working Capital		1,384,705	298,339	91,207	138,982	27,649	413,594	7,078	1,838	102,201	281,087	22,730
40		Weatherization Loans		1,687,035	1,096,052	230,612	26,926	322	117,582	12,478	1,741	201,282	20	20
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42														
43		Total Rate Base Additions		1,811,527,956	385,616,383	124,547,452	191,346,210	45,847,645	429,821,178	1,869,819	2,670,396	137,126,194	455,374,301	37,308,379
44														
45		Rate Base Deductions :												
46		Accum Provision For Depreciation		(506,019,251)	(113,203,840)	(35,440,372)	(51,703,695)	(11,423,142)	(132,958,137)	(833,145)	(723,821)	(38,901,490)	(111,600,768)	(9,230,841)
47		Accum Provision For Amortization		(36,839,412)	(9,942,564)	(2,874,426)	(3,523,916)	(915,575)	(6,771,771)	(66,392)	(53,384)	(3,012,244)	(8,946,662)	(732,478)
48		Accum Deferred Income Taxes		(148,755,487)	(32,242,802)	(10,289,148)	(15,438,213)	(3,460,096)	(38,515,550)	(114,018)	(215,801)	(11,330,471)	(34,333,705)	(2,815,682)
49		Unamortized ITC		(51,702)	(10,963)	(3,547)	(5,459)	(1,281)	(12,638)	(41)	(76)	(3,912)	(12,741)	(1,044)
50		Customer Advance For Construction		(5,249,940)	(1,768,012)	(560,858)	-	-	(735,149)	-	-	(2,185,922)	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(102,827,786)	(18,858,824)	(6,700,196)	(11,870,664)	(3,353,074)	(17,977,188)	(48,478)	(162,795)	(7,483,729)	(33,631,660)	(2,741,178)
53				0	0	0	0	0	0	0	0	0	0	0
54		Total Rate Base Deductions		(799,743,579)	(176,027,005)	(55,868,547)	(82,541,946)	(19,153,169)	(196,970,432)	(1,062,075)	(1,155,878)	(62,917,768)	(188,525,536)	(15,521,222)
55														
56		Total Rate Base		1,011,784,377	209,589,378	68,678,905	108,804,263	26,694,476	232,850,746	807,744	1,514,518	74,208,426	266,848,765	21,787,158
57														
58														
59		Return On Rate Base		6.40%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60														
61		Return On Equity		7.76%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79	Total Rate Base		1,011,784,377	209,589,378	68,678,905	108,804,263	26,694,476	232,850,746	807,744	1,514,518	74,208,426	266,848,765	21,787,158
80													
81													
82	Return On Ratebase ($)	6.40%	64,707,662	13,404,080	4,392,291	6,958,468	1,707,219	14,891,737	51,658	96,859	4,745,926	17,066,047	1,393,376
83	Operating & Maintenance Expense		160,146,721	30,684,846	10,351,373	17,182,893	4,754,386	30,786,158	251,429	238,321	11,345,114	50,564,606	3,987,596
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85	Depreciation Expense		57,451,669	11,649,559	3,856,240	6,240,463	1,555,165	13,060,130	68,477	85,632	4,275,220	15,396,769	1,264,013
86	Amortization Expense		5,009,466	1,302,293	384,487	494,536	134,503	845,598	8,119	7,415	404,766	1,319,820	107,930
87	Taxes Other Than Income		11,264,432	2,407,169	772,791	1,181,986	272,239	2,830,332	9,858	16,496	836,217	2,715,337	222,007
88	Federal Income Taxes		(7,555,583)	(1,089,933)	(455,974)	(960,475)	(322,935)	(624,722)	(87)	(12,937)	(537,373)	(3,285,464)	(265,681)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90	State Income Taxes		880,038	224,927	64,753	81,098	11,635	308,917	1,230	1,166	65,900	111,100	9,312
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		1,745,497	125,640	91,567	279,718	121,725	(301,887)	(1,428)	3,736	93,718	1,232,906	99,802
93	Investment Tax Credit		(312,920)	(66,084)	(21,373)	(33,112)	(7,778)	(76,729)	(264)	(461)	(23,131)	(77,642)	(6,345)
94	Misc Revenue & Expenses		(63,009)	(11,553)	(4,109)	(7,291)	(2,063)	(10,940)	(29)	(100)	(4,591)	(20,649)	(1,685)
95	Revenue Credits		(22,463,393)	(4,023,352)	(1,422,848)	(2,667,755)	(719,602)	(4,281,065)	(13,197)	(37,116)	(1,689,118)	(7,037,198)	(572,142)
96													
97	Total Revenue Requirements		270,810,580	54,607,592	18,009,199	28,750,530	7,504,494	57,427,529	375,766	399,011	19,512,649	77,985,629	6,238,183
98	Operating Revenues		270,810,580	57,133,074	18,124,038	27,947,802	7,288,182	53,961,634	656,183	413,132	20,605,620	78,860,176	5,820,740
99													
100	Increase / (Decrease) Required to												
101	Earn Equal Rates of Return		-	(2,525,482)	(114,839)	802,728	216,312	3,465,895	(280,417)	(14,121)	(1,092,971)	(874,547)	417,443
102													
103	Existing Revenues		270,810,580	57,133,074	18,124,038	27,947,802	7,288,182	53,961,634	656,183	413,132	20,605,620	78,860,176	5,820,740
104													
105	Percent Increase / (Decrease)												
106	Over Existing Rates To												
107	Equal Authorized RoE & RoR		0.00%	-4.42%	-0.63%	2.87%	2.97%	6.42%	-42.73%	-3.42%	-5.30%	-1.11%	7.17%

Results of Operations - Prod+Tran+Dist+Rtl+Misc - TOTAL Unbu

ELECTRIC REVENUES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	2020 Protocol (Non-Wgt) COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A	75,257,112	57,133,074	18,124,038	-	-	-	-	-	-	-	-
121														
122	442	Commercial & Industrial Sales	A	194,897,285	-	-	27,947,802	7,288,182	53,961,634	-	413,132	20,605,620	78,860,176	5,820,740
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-
125				194,897,285	-	-	27,947,802	7,288,182	53,961,634	-	413,132	20,605,620	78,860,176	5,820,740
126														
127	444	Public Street & Highway Lighting	A	656,183	-	-	-	-	-	656,183	-	-	-	-
128														
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-
130														
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-	-	-	-
134														
135	Total Sales to Ultimate Customers			270,810,580	57,133,074	18,124,038	27,947,802	7,288,182	53,961,634	656,183	413,132	20,605,620	78,860,176	5,820,740
136														
137	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10	12,212,501	2,239,143	796,416	1,413,110	399,783	2,120,469	5,579	19,376	889,833	4,002,249	326,544
140		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
141				12,212,501	2,239,143	796,416	1,413,110	399,783	2,120,469	5,579	19,376	889,833	4,002,249	326,544
142														
143	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-
144			F10	-	-	-	-	-	-	-	-	-	-	-
145														
146	State Specific Revenue Credit		F140	(119,682)	(23,927)	(7,930)	(12,821)	(3,356)	(25,183)	(159)	(178)	(8,652)	(34,697)	(2,779)
147														
148	AGA Revenue		A	605,777	2,903	921	176,131	22,112	246,582	-	3,340	153,789	-	-
149														
150	Total Sales from Electricity			283,509,177	59,351,193	18,913,445	29,524,221	7,706,720	56,303,502	661,603	435,669	21,640,589	82,827,728	6,144,505
151														
152	Other Electric Operating Revenues													
153	450	Forfeited Discounts & Interest	A	334,885	181,489	38,186	4,708	184	75,149	4,584	233	30,326	13	13
154		Customers	F40	-	-	-	-	-	-	-	-	-	-	-
155				334,885	181,489	38,186	4,708	184	75,149	4,584	233	30,326	13	13
156														
157	451	Misc Electric Revenue	A	(129,957)	(168,272)	(27,213)	6,278	(1,089)	131,254	(2,521)	(472)	(67,913)	(5)	(5)
158		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40	1,642	1,067	224	26	0	114	12	2	196	0	0
160				(128,315)	(167,206)	(26,989)	6,305	(1,088)	131,368	(2,509)	(471)	(67,717)	(5)	(5)
161														
162	453	Water Sales	F10	3,172	582	207	367	104	551	1	5	231	1,039	85
163														
164	454	Rent of Electric Property	A	185,776	32,612	8,134	18,043	-	115,972	2	133	10,881	-	-
165		Demand	F10	319,772	58,630	20,853	37,001	10,468	55,522	146	507	23,299	104,795	8,550
166		Customer	F40	149,676	97,243	20,460	2,389	29	10,432	1,107	154	17,858	2	2
167				655,225	188,485	49,447	57,432	10,497	181,926	1,255	795	52,039	104,797	8,552
168														
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40	-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30	949,497	144,202	54,123	102,590	31,109	169,778	813	1,403	59,988	358,339	27,152
172		Demand	F10	252,647	46,322	16,476	29,234	8,271	43,867	115	401	18,408	82,797	6,755
173		Demand	F10	7,697,686	1,411,359	501,991	890,700	251,988	1,336,557	3,517	12,213	560,873	2,522,666	205,824
174				8,899,830	1,601,883	572,590	1,022,524	291,368	1,550,202	4,445	14,016	639,269	2,963,802	239,732
175														
176	Total Other Electric Operating Revenues			9,764,796	1,805,233	633,441	1,091,336	301,063	1,939,196	7,777	14,578	654,148	3,069,646	248,377
177														
178	Total Electric Operating Revenues			293,273,973	61,156,426	19,546,886	30,615,557	8,007,784	58,242,699	669,380	450,248	22,294,737	85,897,374	6,392,882
179														
180	Miscellaneous Revenues													
181	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10	(11)	(2)	(1)	(1)	(0)	(2)	(0)	(0)	(1)	(4)	(0)
184	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10	-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40	-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10	(219)	(40)	(14)	(25)	(7)	(38)	(0)	(0)	(16)	(72)	(6)
191	421	System Generation	F10	(62,779)	(11,510)	(4,094)	(7,264)	(2,055)	(10,900)	(29)	(100)	(4,574)	(20,574)	(1,679)
192														
193	Total Miscellaneous Revenues			(63,009)	(11,553)	(4,109)	(7,291)	(2,063)	(10,940)	(29)	(100)	(4,591)	(20,649)	(1,685)
194														
195	Miscellaneous Expenses													
196	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-
197														
198	DFA	Divergence Fairness Adjustment												
199		Production	F105	-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105	-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105	-	-	-	-	-	-	-	-	-	-	-
202				-	-	-	-	-	-	-	-	-	-	-
203														
204	Net Miscellaneous Revenues And Expense			(63,009)	(11,553)	(4,109)	(7,291)	(2,063)	(10,940)	(29)	(100)	(4,591)	(20,649)	(1,685)
205														
206	Distribution - METER - Unbundled													

207														
208														
209	A	B	C	D	E	F	G	H	I	J	K	L	M	N
				Idaho										
	FERC			Jurisdiction	Residential	Residential	General Srv	General Srv	Irrigation	St. & Area Lgt	Space	General Srv		
							Large Power	High Voltage		Schedules	Heating	Small Power		
210	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 1	Schedule 36	Schedules 6, 35	Schedule 9	Schedule 10	7, 11, 12	Schedule 19	Schedule 23	Contract 1	Contract 2
								STEAM POWER GENERATION						
211	500	Operation Suprvn & Engineering	F10	1,191,390	218,439	77,694	137,856	39,001	206,862	544	1,890	86,808	390,439	31,856
212		Cholla	F10	136,378	25,005	8,894	15,780	4,464	23,679	62	216	9,937	44,693	3,647
213		Total 500		1,327,767	243,444	86,588	153,636	43,465	230,542	607	2,107	96,744	435,132	35,502
214														
215	501	Fuel Related	F30	1,003,001	152,327	57,173	108,371	32,862	179,345	859	1,482	63,368	378,531	28,682
216	-	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	188,376	28,609	10,738	20,353	6,172	33,683	161	278	11,901	71,093	5,387
218		System Energy	F30	36,129,768	5,487,089	2,059,467	3,903,717	1,183,757	6,460,287	30,949	53,382	2,282,613	13,635,328	1,033,180
219		System Energy	F30	2,517,355	382,315	143,494	271,993	82,479	450,123	2,156	3,719	159,042	950,046	71,987
220		Total 501		39,838,500	6,050,340	2,270,872	4,304,435	1,305,270	7,123,438	34,125	58,861	2,516,924	15,034,998	1,139,236
221														
222	502	Steam Expenses	F10	4,382,189	803,468	285,777	507,064	143,453	760,884	2,002	6,953	319,297	1,436,120	117,173
223		Cholla	F10	361,447	66,271	23,571	41,823	11,832	62,758	165	573	26,336	118,453	9,665
224		Total 502		4,743,637	869,738	309,348	548,887	155,285	823,642	2,167	7,526	345,633	1,554,572	126,838
225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	274,282	41,656	15,635	29,635	8,987	49,044	235	405	17,329	103,514	7,843
228		Total 503		274,282	41,656	15,635	29,635	8,987	49,044	235	405	17,329	103,514	7,843
229														
230	505	Electric Expenses	F10	72,300	13,256	4,715	8,366	2,367	12,553	33	115	5,268	23,694	1,933
231		Cholla	F10	18,290	3,353	1,193	2,116	599	3,176	8	29	1,333	5,994	489
232		Total 505		90,589	16,609	5,908	10,482	2,965	15,729	41	144	6,601	29,688	2,422
233														
234	506	Misc. Steam Expense	F30	81,409	12,364	4,640	8,796	2,667	14,557	70	120	5,143	30,724	2,328
235		SG	F30	789,704	119,934	45,015	85,325	25,874	141,205	676	1,167	49,892	298,033	22,583
236		System Energy	F30	1,325,956	201,375	75,582	143,266	43,444	237,091	1,136	1,959	83,771	500,414	37,918
237		Cholla	F10	121,349	22,249	7,914	14,041	3,972	21,070	55	193	8,842	39,768	3,245
238		Total 506		2,318,418	355,922	133,151	251,428	75,957	413,923	1,937	3,439	147,649	868,939	66,073
239														
240	507	Rents	F10	29,110	5,337	1,898	3,368	953	5,054	13	46	2,121	9,540	778
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		29,110	5,337	1,898	3,368	953	5,054	13	46	2,121	9,540	778
243														
244	510	Maint Supervision & Engineering	F10	(65,428)	(11,996)	(4,267)	(7,571)	(2,142)	(11,360)	(30)	(104)	(4,767)	(21,442)	(1,749)
245		Cholla	F10	139,483	25,574	9,096	16,140	4,566	24,219	64	221	10,163	45,711	3,730
246		Total 510		74,055	13,578	4,829	8,569	2,424	12,858	34	117	5,396	24,269	1,980
247														
248	511	Maintenance of Structures	F10	1,390,798	255,001	90,698	160,929	45,528	241,486	635	2,207	101,337	455,789	37,188
249		Cholla	F10	241,543	44,287	15,752	27,949	7,907	41,939	110	383	17,599	79,158	6,459
250		Total 511		1,632,341	299,287	106,450	188,878	53,436	283,425	746	2,590	118,936	534,947	43,646
251														
252	512	Maintenance of Boiler Plant	F10	5,197,530	952,959	338,947	601,407	170,144	902,452	2,374	8,246	378,705	1,703,321	138,974
253		Cholla	F10	286,971	52,616	18,714	33,205	9,394	49,827	131	455	20,909	94,045	7,673
254		Total 512		5,484,501	1,005,575	357,662	634,612	179,538	952,279	2,506	8,701	399,614	1,797,366	146,647
255														
256	513	Maintenance of Electric Plant	F10	2,273,015	416,754	148,231	263,011	74,408	394,666	1,038	3,606	165,618	744,907	60,777
257		Cholla	F10	62,412	11,443	4,070	7,222	2,043	10,837	29	99	4,547	20,453	1,669
258		Total 513		2,335,427	428,197	152,301	270,232	76,451	405,502	1,067	3,705	170,165	765,360	62,446
259														
260	514	Maint of Misc. Steam Plant	F10	536,698	98,403	35,000	62,101	17,569	93,187	245	851	39,105	175,885	14,350
261		Cholla	F10	75,516	13,846	4,925	8,738	2,472	13,112	34	120	5,502	24,748	2,019
262		Total 514		612,214	112,248	39,924	70,839	20,041	106,299	280	971	44,607	200,633	16,370
263														
264	Total Steam Power Generation			58,760,841	9,441,932	3,484,565	6,475,003	1,924,774	10,421,737	43,758	88,613	3,871,720	21,358,959	1,649,782
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														

Distribution - METER - Unbundled

HYDRAULIC POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
535	Operation Super & Engineering	F10	660,866	121,169	43,097	76,469	21,634	114,747	302	1,048	48,152	216,577	17,671
536	Water For Power	F10	2,139	392	140	248	70	371	1	3	156	701	57
537	Hydraulic Expenses	F10	240,778	44,146	15,702	27,860	7,882	41,807	110	382	17,544	78,907	6,438
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	1,184,501	217,176	77,245	137,059	38,775	205,666	541	1,879	86,306	388,182	31,672
540	Rents (Hydro Generation)	F10	100,275	18,385	6,539	11,603	3,283	17,411	46	159	7,306	32,862	2,681
541	Maint Supervision & Engineering	F10	23	4	1	3	1	4	0	0	2	7	1
542	Maintenance of Structures	F10	38,228	7,009	2,493	4,423	1,251	6,638	17	61	2,785	12,528	1,022
543	Maint of Dams & Waterways	F10	104,645	19,187	6,824	12,109	3,426	18,170	48	166	7,625	34,294	2,798
544	Maintenance of Electric Plant	F10	118,998	21,818	7,760	13,769	3,895	20,662	54	189	8,670	38,998	3,182
545	Maint of Misc. Hydro Plant	F10	271,530	49,785	17,707	31,419	8,889	47,146	124	431	19,784	88,985	7,260
Total Hydraulic Power Generation			2,721,984	499,072	177,509	314,961	89,106	472,621	1,244	4,319	198,331	892,042	72,782

OTHER POWER GENERATION

546	Operation Super & Engineering	F10	21,032	3,856	1,372	2,434	689	3,652	10	33	1,532	6,893	562
547	Fuel	F30	17,639,249	2,678,902	1,005,471	1,905,870	577,933	3,154,037	15,110	26,062	1,114,416	6,657,030	504,418
	Simple Cycle Combustion Turbine	F30	75,692	11,496	4,315	8,178	2,480	13,534	65	112	4,782	28,566	2,165
	Total 547		17,714,941	2,690,398	1,009,786	1,914,048	580,413	3,167,571	15,175	26,174	1,119,198	6,685,596	506,583
548	Generation Expense	F10	1,019,594	186,941	66,491	117,977	33,377	177,033	466	1,618	74,290	334,139	27,262
	Simple Cycle Combustion Turbine	F10	43,444	7,965	2,833	5,027	1,422	7,543	20	69	3,165	14,237	1,162
	Total 548		1,063,038	194,906	69,324	123,004	34,799	184,576	486	1,687	77,456	348,376	28,424
549	Miscellaneous Other	F10	1,439,496	263,929	93,874	166,564	47,123	249,941	658	2,284	104,885	471,748	38,490
	Wind Generation	F10	194,891	35,733	12,709	22,551	6,380	33,839	89	309	14,200	63,869	5,211
550	Maint Supervision & Engineering												
	System Generation	F10	2,118	388	138	245	69	368	1	3	154	694	57
	Wind Generation	F10	166,362	30,502	10,849	19,250	5,446	28,886	76	264	12,122	54,520	4,448
	Total 550		168,480	30,890	10,987	19,495	5,515	29,253	77	267	12,276	55,214	4,505
551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
552	Maintenance of Structures	F10	140,354	25,734	9,153	16,240	4,595	24,370	64	223	10,227	45,997	3,753
553	Maint of Generation & Elect Plant	F10	292,653	53,657	19,085	33,863	9,580	50,814	134	464	21,323	95,907	7,825
	Simple Cycle Combustion Turbine	F10	454,146	83,267	29,616	52,549	14,867	78,854	207	721	33,090	148,831	12,143
	Wind Generation	F10	18,162	3,330	1,184	2,101	595	3,153	8	29	1,323	5,952	486
	Total 553		764,960	140,254	49,885	88,514	25,041	132,821	349	1,214	55,737	250,691	20,454
554	Maintenance of Misc. Other	F10	111,572	20,457	7,276	12,910	3,652	19,372	51	177	8,129	36,564	2,983
	Simple Cycle Combustion Turbine	F10	58,311	10,691	3,803	6,747	1,909	10,125	27	93	4,249	19,109	1,559
	Wind Generation	F10	7,308	1,340	477	846	239	1,269	3	12	532	2,395	195
	Total 554		177,191	32,488	11,555	20,503	5,800	30,766	81	281	12,911	58,068	4,738
Total Other Power Generation			21,684,383	3,418,189	1,268,646	2,373,353	710,355	3,856,789	16,988	32,472	1,408,421	7,986,451	612,720

OTHER POWER SUPPLY

555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10	32,296,960	5,921,597	2,106,188	3,737,085	1,057,258	5,607,753	14,755	51,240	2,353,237	10,584,276	863,572
	Energy	F30	3,298,966	501,020	188,047	356,444	108,087	589,881	2,826	4,874	208,423	1,245,026	94,338
	Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10	-	-	-	-	-	-	-	-	-	-	-
	Total 555		35,595,926	6,422,617	2,294,235	4,093,528	1,165,345	6,197,634	17,580	56,115	2,561,660	11,829,301	957,910
556	System Control & Load Dispatch	F10	45,552	8,352	2,971	5,271	1,491	7,909	21	72	3,319	14,928	1,218
557	Other Expenses	F10	6,220,095	1,140,445	405,632	719,728	203,618	1,080,001	2,842	9,868	453,212	2,038,433	166,316
2010 Protocol Stip Embedded Cost Differentials													
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
	Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
	ECD Hydro	F10	836,000	153,279	54,518	96,734	27,367	145,156	382	1,326	60,913	273,972	22,353
			836,000	153,279	54,518	96,734	27,367	145,156	382	1,326	60,913	273,972	22,353
Total Other Power Supply			64,381,956	11,142,882	4,026,002	7,288,614	2,108,176	11,287,489	37,813	99,853	4,487,524	22,143,086	1,760,517
TOTAL PRODUCTION EXPENSE			125,864,781	21,083,885	7,688,076	14,078,578	4,122,055	22,181,847	82,814	192,785	8,557,575	44,394,086	3,483,081

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560	Operation Supervision & Eng	F106	518,201	95,011	33,794	59,961	16,964	89,976	237	822	37,757	169,823	13,856
561	Load Dispatching	F106	1,206,737	221,253	78,695	139,632	39,503	209,527	551	1,915	87,926	395,469	32,266
562	Station Expense	F106	184,669	33,859	12,043	21,368	6,045	32,064	84	293	13,455	60,519	4,938
563	Overhead Line Expense	F106	64,407	11,809	4,200	7,453	2,108	11,183	29	102	4,693	21,107	1,722
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	8,261,714	1,514,772	538,773	955,964	270,451	1,434,490	3,774	13,108	601,969	2,707,508	220,906
	Energy	F30	455,152	69,125	25,945	49,178	14,913	81,385	390	672	28,756	171,774	13,016

			8,716,866	1,583,897	564,717	1,005,142	285,364	1,515,874	4,164	13,780	630,725	2,879,281	233,921
566	Misc. Transmission Expense	F106	177,708	32,582	11,589	20,563	5,817	30,856	81	282	12,948	58,238	4,752
567	Rents - Transmission	F106	132,649	24,321	8,650	15,349	4,342	23,032	61	210	9,665	43,471	3,547
568	Maint Supervision & Engineering	F106	77,103	14,137	5,028	8,922	2,524	13,388	35	122	5,618	25,268	2,062
569	Maintenance of Structures	F106	342,147	62,732	22,312	39,590	11,200	59,407	156	543	24,930	112,128	9,148
570	Maint of Station Equipment	F106	697,326	127,854	45,475	80,688	22,827	121,077	319	1,106	50,809	228,526	18,645
571	Maintenance of Overhead Lines	F106	1,021,019	187,202	66,584	118,142	33,424	177,281	466	1,620	74,394	334,606	27,301
572	Maint of Underground Lines	F106	3,401	624	222	394	111	591	2	5	248	1,115	91
573	Maint of Misc Transmission Plant	F106	9,072	1,663	592	1,050	297	1,575	4	14	661	2,973	243
TOTAL TRANSMISSION EXPENSE			13,151,307	2,396,945	853,901	1,518,251	430,528	2,285,831	6,190	20,815	953,829	4,332,525	352,492

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580	Operation Supervision & Eng	F131	617,481	159,367	40,445	51,010	498	309,421	8,826	579	46,863	236	236
581	Load Dispatching	F20	607,671	106,673	26,606	59,017	-	379,341	5	436	35,593	-	-
582	Station Expense	F120	472,115	82,877	20,671	45,852	-	294,720	4	339	27,653	-	-
583	Overhead Line Expenses	F132	313,774	67,874	18,041	27,697	-	178,027	2	289	21,843	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	11,201	-	-	-	-	-	11,201	-	-	-	-
586	Meter Expenses	F127	183,938	84,064	22,144	9,641	4,825	39,602	-	216	18,879	2,284	2,284
587	Customer Installation Expenses	F20	886,970	155,702	38,834	86,143	-	553,695	7	636	51,952	-	-
588	Misc. Distribution Expenses	F131	(977)	(252)	(64)	(81)	(1)	(490)	(14)	(1)	(74)	(0)	(0)
589	Rents	F131	34,956	9,022	2,290	2,888	28	17,517	500	33	2,653	13	13
590	Maint Supervision & Engineering	F131	333,798	86,151	21,864	27,575	269	167,267	4,771	313	25,333	127	127
591	Maintenance of Structures	F119	148,372	26,046	6,496	14,410	-	92,622	1	106	8,691	-	-
592	Maint of Station Equipment	F120	507,870	89,153	22,236	49,324	-	317,040	4	364	29,747	-	-
593	Maintenance of Overhead Lines	F134	2,948,297	767,424	213,295	244,219	-	1,484,280	20	2,910	236,148	-	-
594	Maint of Underground Lines	F135	902,167	438,687	92,283	49,594	-	214,830	3	1,316	105,453	-	-
595	Maint of Line Transformers	F125	50,126	12,815	3,997	3,672	-	25,833	50	61	3,697	-	-
596	Maint of Street Lighting & Signals	F130	91,042	-	-	-	-	-	91,042	-	-	-	-
597	Maintenance of Meters	F127	36,291	16,586	4,369	1,902	952	7,813	-	43	3,725	451	451
598	Maint of Misc. Distribution Plant	F131	287,465	74,193	18,829	23,747	232	144,049	4,109	270	21,817	110	110
TOTAL DISTRIBUTION EXPENSE			8,432,555	2,176,382	552,336	696,610	6,803	4,225,569	120,532	7,910	639,972	3,220	3,220

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	95,981	61,589	13,444	2,293	248	6,278	649	107	11,317	28	28
902	Meter Reading Expense	F47	2,171,132	1,465,407	308,325	35,999	491	70,749	16,683	2,327	269,111	1,019	1,019
903	Customer Receipts & Collections	F48	2,208,519	1,481,715	311,756	39,312	7,235	70,828	16,868	2,353	277,548	452	452
904	Uncollectible Accounts	F80	579,010	234,740	74,466	43,141	5,098	182,749	-	828	37,988	-	-
905	Misc. Customer Accounts Exp	F136	755	484	106	18	2	49	5	1	89	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE			5,055,397	3,243,936	708,097	120,763	13,074	330,653	34,206	5,616	596,054	1,500	1,500

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
907	Supervision	F40	283	184	39	5	0	20	2	0	34	0	0
908	Customer Assistance	F40	143,559	93,269	19,624	2,291	27	10,006	1,062	148	17,128	2	2
909	Informational & Instructional Adv	F40	266,722	173,287	36,460	4,257	51	18,590	1,973	275	31,823	3	3
910	Misc. Customer Service	F40	201	130	27	3	0	14	1	0	24	0	0
TOTAL CUSTOMER SERVICE EXPENSE			410,765	266,871	56,150	6,556	78	28,629	3,038	424	49,009	5	5

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-

520	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
521														
522	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
523														
524	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
525														
526	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
527														
528														
529								ADMINISTRATION & GENERAL EXPENSE						
530														
531														
532	920	Administrative & General Salaries	F102	2,447	521	168	258	61	595	3	4	185	603	49
533		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
534		System Overheads	F102	4,592,354	977,477	315,614	484,725	114,261	1,116,910	4,711	6,752	348,025	1,131,015	92,866
535		Administrative & General Salaries		4,594,802	977,998	315,782	484,984	114,321	1,117,505	4,713	6,755	348,210	1,131,618	92,915
536														
537	921	Office Supplies & expenses	F102	27,738	5,904	1,906	2,928	690	6,746	28	41	2,102	6,831	561
538		Customer - System	F42	3,658	2,360	497	63	12	253	27	4	442	1	1
539		System Overheads	F102	604,804	128,732	41,566	63,837	15,048	147,095	620	889	45,834	148,953	12,230
540		Office Supplies & expenses		636,200	136,996	43,969	66,828	15,750	154,094	676	934	48,378	155,785	12,792
541														
542	922	A&G Expenses Transferred	F102	(1,976,601)	(420,717)	(135,844)	(208,631)	(49,179)	(480,731)	(2,028)	(2,906)	(149,794)	(486,802)	(39,970)
543														
544	923	Outside Services	F102	2,977	634	205	314	74	724	3	4	226	733	60
545		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
546		System Overheads	F102	1,131,061	240,745	77,733	119,384	28,141	275,086	1,160	1,663	85,716	278,560	22,872
547		Outside Services		1,134,038	241,378	77,938	119,698	28,216	275,810	1,163	1,667	85,941	279,293	22,932
548														
549	924	Property Insurance	F102	2,234	476	154	236	56	543	2	3	169	550	45
550		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
551		System Overheads	F102	186,226	39,638	12,799	19,656	4,633	45,292	191	274	14,113	45,864	3,766
552														
553	925	Injuries & Damages	F102	863,489	183,792	59,344	91,142	21,484	210,010	886	1,269	65,438	212,662	17,461
554														
555	926	Employee Pensions & Benefits	F138	5,212,774	1,383,148	387,704	482,039	94,091	1,415,967	31,184	6,780	412,756	923,452	75,653
556														
557	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
558														
559	928	Regulatory Commission Expense	F141	1,361,900	286,694	90,947	141,119	36,681	272,003	3,293	2,090	104,166	395,701	29,207
560		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
561														
562	929	Duplicate Charges	F138	(7,466,488)	(1,981,144)	(555,326)	(690,445)	(134,771)	(2,028,153)	(44,666)	(9,711)	(591,209)	(1,322,701)	(108,361)
563														
564	930	Misc General Expenses												
565		Situs	F138	-	-	-	-	-	-	-	-	-	-	-
566		Customer	F138	-	-	-	-	-	-	-	-	-	-	-
567		Labor	F138	1,160,755	307,992	86,332	107,338	20,952	315,301	6,944	1,510	91,910	205,630	16,846
568														
569	931	Rents	F102	125,510	26,715	8,626	13,248	3,123	30,525	129	185	9,512	30,911	2,538
570														
571	935	Maintenance of General Plant	F108	1,397,077	333,862	100,389	134,924	26,491	405,461	2,163	1,921	109,084	261,307	21,474
572														
573	TOTAL ADMINISTRATIVE & GEN EXPENSE			7,231,916	1,516,828	492,813	762,134	181,847	1,733,629	4,649	10,771	548,675	1,833,270	147,298
574														
575														
576	TOTAL O & M EXPENSE			160,146,721	30,684,846	10,351,373	17,182,893	4,754,386	30,786,158	251,429	238,321	11,345,114	50,564,606	3,987,596
577														

578 Distribution - METER - Unbundled

DEPRECIATION EXPENSE

580	A	B	C	D	E	F	G	H	I	J	K	L	M	N
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	20,132,298	3,691,225	1,312,891	2,329,510	659,041	3,495,591	9,197	31,941	1,466,889	6,597,704	538,307
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	2,133,027	391,087	139,101	246,813	69,826	370,359	974	3,384	155,418	699,030	57,034
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	4,229,125	775,403	275,795	489,352	138,443	734,307	1,932	6,710	308,145	1,385,958	113,080
590		System Generation	F10	192,921	35,372	12,581	22,323	6,315	33,497	88	306	14,057	63,223	5,158
591		Wind Generation	F10	11,133,882	2,041,380	726,076	1,288,303	364,473	1,933,187	5,086	17,664	811,242	3,648,767	297,703
592		Total 403OP		15,555,928	2,852,155	1,014,452	1,799,978	509,231	2,700,991	7,107	24,680	1,133,444	5,097,948	415,942
593														
594	403TP	Transmission Depreciation	F106	7,508,006	1,376,581	489,621	868,752	245,778	1,303,622	3,430	11,912	547,052	2,460,504	200,753
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	23,409	4,109	1,025	2,274	-	14,613	0	17	1,371	-	-
598		Structures	F119	47,140	8,275	2,064	4,578	-	29,428	0	34	2,761	-	-
599		Station Equip	F120	759,004	133,238	33,232	73,715	-	473,812	6	544	44,457	-	-
600		Poles & Towers	F121	3,396,921	596,386	148,754	329,892	-	2,120,435	29	2,437	198,988	-	-
601		OH Conductors	F122	951,396	301,320	86,833	63,248	-	406,538	5	1,358	92,093	-	-
602		UG Conduit	F123	225,724	83,931	24,787	12,306	-	79,096	1	385	25,219	-	-
603		UG Conductor	F124	620,716	202,069	58,496	40,075	-	257,590	3	914	61,568	-	-
604		Line Transformer	F125	1,893,755	484,165	150,998	138,741	-	975,982	1,882	2,308	139,680	-	-
605		Services	F126	948,550	633,033	133,192	40,608	-	-	-	1,334	140,383	-	-
606		Meters	F127	643,388	294,043	77,457	33,722	16,876	138,524	-	754	66,037	7,988	7,988
607		Inst Cust Premises	F128	9,378	-	-	-	-	-	9,378	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	32,926	-	-	-	-	-	32,926	-	-	-	-
610		Total Distribution Expense		9,552,307	2,740,570	716,836	739,159	16,876	4,496,017	44,231	10,084	772,557	7,988	7,988
611														
612	403GP	General Depreciation												
613		Situs	F107	950,317	252,478	71,289	83,017	10,277	349,539	1,943	1,199	76,990	95,459	8,127
614		System Generation	F105	1,404	258	92	163	46	244	1	2	102	460	38
615		System Generation	F105	4,315	791	281	499	141	749	2	7	314	1,414	115
616		Energy	F30	7,489	1,137	427	809	245	1,339	6	11	473	2,826	214
617		Customer - System	F42	43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
618		System Generation	F105	587,010	107,627	38,281	67,923	19,216	101,923	268	931	42,771	192,373	15,696
619		System Overheads	F102	967,094	205,845	66,464	102,077	24,062	235,208	992	1,422	73,290	238,178	19,556
620		Simple Cycle Combustion Turbine	F10	484	89	32	56	16	84	0	1	35	159	13
621		Cholla	F10	8,286	1,519	540	959	271	1,439	4	13	604	2,716	222
622		Total General Expense		2,570,105	597,941	183,339	256,251	54,412	693,550	3,537	3,631	199,861	533,594	43,989
623														
624	403GV0	General Vehicles	F105	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			57,451,669	11,649,559	3,856,240	6,240,463	1,555,165	13,060,130	68,477	85,632	4,275,220	15,396,769	1,264,013
632														
633														
634														
635														

AMORTIZATION EXPENSE

636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102	16,255	3,460	1,117	1,716	404	3,953	17	24	1,232	4,003	329
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		16,255	3,460	1,117	1,716	404	3,953	17	24	1,232	4,003	329
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107	23,042	1,550	1,184	3,587	1,466	(2,308)	(41)	47	1,414	14,934	1,207
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102	656,437	139,722	45,114	69,287	16,333	159,653	673	965	49,747	161,669	13,274
651		Customer - System	F42	458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
652		System Generation	F105	881,573	161,635	57,490	102,007	28,859	153,068	403	1,399	64,234	288,907	23,572
653		System Generation	F105	277,418	50,864	18,091	32,100	9,081	48,168	127	440	20,213	90,915	7,418
654		System Generation	F105	18,670	3,423	1,218	2,160	611	3,242	9	30	1,360	6,118	499
		System Generation	F105	4,649	852	303	538	152	807	2	7	339	1,524	124
656		System Generation	F105	528	97	34	61	17	92	0	1	38	173	14
657		System Generation	F10	974	179	64	113	32	169	0	2	71	319	26
658		Total Amort. Intangible Plant		2,321,367	653,857	185,680	217,694	57,995	394,596	4,538	3,360	192,775	564,649	46,225
659														

660 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

663 A	B	C	D	E	F	G	H	I	J	K	L	M	N
664 FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
665 404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
667 404HP	Amort of Other Electric Plant	F110	18,425	4,574	1,382	1,869	516	3,069	26	28	1,466	5,078	415
669 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
671 406	Amort of Plant Acquisition Adj	F10	282,644	51,822	18,432	32,705	9,252	49,076	129	448	20,594	92,627	7,557
673 407	Amort of Prop Losses, Unrec Plant,	F110	2,370,776	588,580	177,875	240,551	66,336	394,905	3,409	3,555	188,698	653,462	53,404
676 TOTAL AMORTIZATION EXPENSE			5,009,466	1,302,293	384,487	494,536	134,503	845,598	8,119	7,415	404,766	1,319,820	107,930
679							TAX OTHER THAN INCOME						
682 408	Total Taxes Other Than Income	F101	11,264,432	2,407,169	772,791	1,181,986	272,239	2,830,332	9,858	16,496	836,217	2,715,337	222,007
685							DEFERRED ITC						
688 41140	Deferred I T C - Federal	F101	(312,920)	(66,084)	(21,373)	(33,112)	(7,778)	(76,729)	(264)	(461)	(23,131)	(77,642)	(6,345)
690 41141	Deferred I T C - Idaho	F101	-	-	-	-	-	-	-	-	-	-	-
692 TOTAL DEFERRED ITC			(312,920)	(66,084)	(21,373)	(33,112)	(7,778)	(76,729)	(264)	(461)	(23,131)	(77,642)	(6,345)
695							DEFERRED INCOME TAXES						
698 41010	Deferred Income Tax - Federal-DR	F101	26,115,174	5,255,381	1,754,624	2,862,862	734,005	5,598,990	18,959	39,728	1,900,659	7,350,498	599,468
700 41020	Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-	-	-	-
702 41120	Deferred Income Tax - Federal-CR	F101	(24,369,677)	(5,129,741)	(1,663,056)	(2,583,144)	(612,280)	(5,900,878)	(20,387)	(35,992)	(1,806,941)	(6,117,593)	(499,666)
704 41111	Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-	-	-	-
706 TOTAL DEFERRED INCOME TAXES			1,745,497	125,640	91,567	279,718	121,725	(301,887)	(1,428)	3,736	93,718	1,232,906	99,802
710							INCOME TAXES						
712 40911	State Income Taxes	F101	880,038	224,927	64,753	81,098	11,635	308,917	1,230	1,166	65,900	111,100	9,312
714 40910	Federal Income Tax	F101	(7,555,583)	(1,089,933)	(455,974)	(960,475)	(322,935)	(624,722)	(87)	(12,937)	(537,373)	(3,285,464)	(265,681)
717 TOTAL OPERATING EXPENSES			227,686,274	45,001,937	14,975,003	24,378,719	6,505,241	46,507,939	336,075	338,101	16,389,940	67,845,681	5,407,637

720 Distribution - METER - Unbundled

STEAM PRODUCTION PLANT

722	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
724	310	Land and Land Rights	F10	5,496,677	1,007,807	358,456	636,021	179,937	954,393	2,511	8,721	400,502	1,801,357	146,973
725		Total 310		5,496,677	1,007,807	358,456	636,021	179,937	954,393	2,511	8,721	400,502	1,801,357	146,973
727	311	Structures and Improvements	F10	62,095,207	11,385,059	4,049,426	7,185,043	2,032,719	10,781,652	28,368	98,517	4,524,411	20,349,680	1,660,332
728		Total 311		62,095,207	11,385,059	4,049,426	7,185,043	2,032,719	10,781,652	28,368	98,517	4,524,411	20,349,680	1,660,332
730	312	Boiler Plant Equipment	F10	241,668,900	44,309,616	15,759,998	27,963,534	7,911,157	41,961,209	110,404	383,418	17,608,597	79,199,105	6,461,860
731		Total 312		241,668,900	44,309,616	15,759,998	27,963,534	7,911,157	41,961,209	110,404	383,418	17,608,597	79,199,105	6,461,860
733	314	Turbogenerator Units	F10	59,332,914	10,878,597	3,869,288	6,865,418	1,942,294	10,302,032	27,106	94,134	4,323,144	19,444,429	1,586,472
734		Total 314		59,332,914	10,878,597	3,869,288	6,865,418	1,942,294	10,302,032	27,106	94,134	4,323,144	19,444,429	1,586,472
736	315	Accessory Electric Equipment	F10	28,928,131	5,303,928	1,886,496	3,347,277	946,977	5,022,820	13,216	45,896	2,107,776	9,480,252	773,494
737		Total 316		28,928,131	5,303,928	1,886,496	3,347,277	946,977	5,022,820	13,216	45,896	2,107,776	9,480,252	773,494
739	316	Misc Power Plant Equipment	F10	1,995,930	365,951	130,161	230,949	65,338	346,555	912	3,167	145,428	654,101	53,368
740		Total 316		1,995,930	365,951	130,161	230,949	65,338	346,555	912	3,167	145,428	654,101	53,368
742	S00	Unclassified Steam Plant - Acct 300	F10	2,991,423	548,473	195,080	346,138	97,926	519,404	1,367	4,746	217,963	980,341	79,986
746	Total Steam Production Plant			402,509,183	73,799,432	26,248,905	46,574,381	13,176,347	69,888,066	183,883	638,597	29,327,820	131,909,266	10,762,486

NUCLEAR PRODUCTION

752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-

HYDRAULIC PRODUCTION PLANT

772	330	Land and Land Rights	F10	2,340,194	429,071	152,612	270,784	76,607	406,330	1,069	3,713	170,512	766,922	62,573
774	331	Structures and Improvements	F10	16,485,450	3,022,582	1,075,069	1,907,533	539,660	2,862,385	7,531	26,155	1,201,171	5,402,569	440,796
776	332	Reservoirs, Dams & Waterways	F10	31,045,294	5,692,106	2,024,562	3,592,254	1,016,284	5,390,425	14,183	49,255	2,262,037	10,174,083	830,104
778	333	Water Wheel, Turbines, & Generators	F10	8,387,526	1,537,840	546,977	970,521	274,570	1,456,334	3,832	13,307	611,136	2,748,738	224,270
780	334	Accessory Electric Equipment	F10	5,038,180	923,743	328,556	582,968	164,927	874,784	2,302	7,993	367,094	1,651,099	134,713
782	335	Misc. Power Plant Equipment	F10	151,171	27,717	9,858	17,492	4,949	26,248	69	240	11,015	49,541	4,042
784	336	Roads, Railroads & Bridges	F10	1,474,512	270,349	96,158	170,616	48,269	256,021	674	2,339	107,437	483,223	39,426
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
788	Total Hydraulic Plant			64,922,326	11,903,407	4,233,792	7,512,169	2,125,266	11,272,528	29,659	103,002	4,730,402	21,276,176	1,735,925

790 Distribution - METER - Unbundled

791	A	B	C	D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10	3,007,808	551,477	196,149	348,034	98,462	522,249	1,374	4,772	219,156	985,711	80,424
794		Total 340		3,007,808	551,477	196,149	348,034	98,462	522,249	1,374	4,772	219,156	985,711	80,424
795														
796	341	Structures and Improvements	F10	13,579,128	2,489,712	885,538	1,571,242	444,520	2,357,757	6,204	21,544	989,409	4,450,117	363,085
797		Total 341		13,579,128	2,489,712	885,538	1,571,242	444,520	2,357,757	6,204	21,544	989,409	4,450,117	363,085
798														
799	342	Fuel Holders, Producers & Access	F10	956,906	175,447	62,403	110,724	31,325	166,149	437	1,518	69,723	313,595	25,586
800		Total 342		956,906	175,447	62,403	110,724	31,325	166,149	437	1,518	69,723	313,595	25,586
801														
802	343	Prime Movers	F10	265,149,224	48,614,697	17,291,225	30,680,445	8,679,797	46,038,121	121,131	420,670	19,319,432	86,894,016	7,089,689
803		Total 343		265,149,224	48,614,697	17,291,225	30,680,445	8,679,797	46,038,121	121,131	420,670	19,319,432	86,894,016	7,089,689
804														
805	344	Generators	F10	29,446,063	5,398,890	1,920,272	3,407,207	963,932	5,112,749	13,452	46,717	2,145,513	9,649,987	787,343
806		Total 344		29,446,063	5,398,890	1,920,272	3,407,207	963,932	5,112,749	13,452	46,717	2,145,513	9,649,987	787,343
807														
808	345	Accessory Electric Plant	F10	19,171,041	3,514,981	1,250,205	2,218,283	627,574	3,328,687	8,758	30,416	1,396,850	6,282,684	512,605
809		Total 345		19,171,041	3,514,981	1,250,205	2,218,283	627,574	3,328,687	8,758	30,416	1,396,850	6,282,684	512,605
810														
811	346	Misc. Power Plant Equipment	F10	941,306	172,587	61,386	108,919	30,814	163,440	430	1,493	68,586	308,482	25,169
812														
813	O00	Unclassified Other Prod - Acct 300	F10	(32,699)	(5,995)	(2,132)	(3,784)	(1,070)	(5,678)	(15)	(52)	(2,383)	(10,716)	(874)
814														
815	Total Other Production Plant			332,218,777	60,911,795	21,665,044	38,441,070	10,875,354	57,683,474	151,771	527,079	24,206,287	108,873,876	8,883,027
816														
817	Experimental Plant													
818	103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-
819														
820	TOTAL PRODUCTION PLANT			799,650,286	146,614,634	52,147,741	92,527,621	26,176,967	138,844,067	365,313	1,268,678	58,264,509	262,059,318	21,381,438
821														
822									TRANSMISSION PLANT					
823	350	Land and Land Rights												
824		Demand	F10	16,587,091	3,041,217	1,081,697	1,919,294	542,987	2,880,033	7,578	26,316	1,208,577	5,435,879	443,514
825		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
826				16,587,091	3,041,217	1,081,697	1,919,294	542,987	2,880,033	7,578	26,316	1,208,577	5,435,879	443,514
827	352	Structures and Improvements												
828		Demand	F10	16,708,847	3,063,541	1,089,637	1,933,383	546,973	2,901,174	7,633	26,509	1,217,448	5,475,780	446,769
829		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
830				16,708,847	3,063,541	1,089,637	1,933,383	546,973	2,901,174	7,633	26,509	1,217,448	5,475,780	446,769
831	353	Station Equipment												
832		Demand	F10	131,138,148	24,043,975	8,551,936	15,174,009	4,292,875	22,769,646	59,909	208,056	9,555,052	42,976,254	3,506,436
833		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
834				131,138,148	24,043,975	8,551,936	15,174,009	4,292,875	22,769,646	59,909	208,056	9,555,052	42,976,254	3,506,436
835	354	Towers and Fixtures												
836		Demand	F10	77,206,535	14,155,698	5,034,884	8,933,576	2,527,396	13,405,447	35,271	122,491	5,625,460	25,301,926	2,064,386
837		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
838				77,206,535	14,155,698	5,034,884	8,933,576	2,527,396	13,405,447	35,271	122,491	5,625,460	25,301,926	2,064,386
839	355	Poles and Fixtures												
840		Demand	F10	117,087,092	21,467,736	7,635,622	13,548,160	3,832,907	20,329,947	53,490	185,763	8,531,257	38,371,478	3,130,732
841		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
842				117,087,092	21,467,736	7,635,622	13,548,160	3,832,907	20,329,947	53,490	185,763	8,531,257	38,371,478	3,130,732
843	356	Overhead Conductors												
844		Demand	F10	75,734,497	13,885,802	4,938,888	8,763,247	2,479,208	13,149,855	34,599	120,156	5,518,204	24,819,513	2,025,026
845		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
846				75,734,497	13,885,802	4,938,888	8,763,247	2,479,208	13,149,855	34,599	120,156	5,518,204	24,819,513	2,025,026
847	357	Underground Conduit												
848		Demand	F10	227,509	41,713	14,837	26,325	7,448	39,503	104	361	16,577	74,559	6,083
849		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
850				227,509	41,713	14,837	26,325	7,448	39,503	104	361	16,577	74,559	6,083
851	358	Underground Conductors												
852		Demand	F10	486,986	89,288	31,758	56,349	15,942	84,556	222	773	35,483	159,594	13,021
853		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
854				486,986	89,288	31,758	56,349	15,942	84,556	222	773	35,483	159,594	13,021
855	359	Roads and Trails												
856		Demand	F10	705,623	129,375	46,016	81,648	23,099	122,518	322	1,119	51,413	231,245	18,867
857		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
858				705,623	129,375	46,016	81,648	23,099	122,518	322	1,119	51,413	231,245	18,867
859														
860	T00	Unclassified Trans Plant - Acct 300	F10	4,431,882	812,579	289,017	512,814	145,080	769,512	2,025	7,031	322,918	1,452,405	118,502
861	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
862														
863	TOTAL TRANSMISSION PLANT			440,314,210	80,730,924	28,714,292	50,948,805	14,413,914	76,452,190	201,154	698,576	32,082,389	144,298,631	11,773,335

Distribution - METER - Unbundled

864				DISTRIBUTION PLANT										
865	A	B	C	D	E	F	G	H	I	J	K	L	M	N
866	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
867														
868	360	Land and Land Rights												
869		Demand Primary	F20	1,835,903	322,281	80,382	178,303	-	1,146,071	15	1,317	107,534	-	-
870		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
871				1,835,903	322,281	80,382	178,303	-	1,146,071	15	1,317	107,534	-	-
872	361	Structures and Improvements												
873		Demand Primary	F20	3,366,731	591,009	147,406	326,977	-	2,101,698	28	2,415	197,199	-	-
874		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
875				3,366,731	591,009	147,406	326,977	-	2,101,698	28	2,415	197,199	-	-
876	362	Station Equipment												
877		Demand Primary	F20	37,524,250	6,587,147	1,642,928	3,644,359	-	23,424,686	315	26,915	2,197,899	-	-
878		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
879				37,524,250	6,587,147	1,642,928	3,644,359	-	23,424,686	315	26,915	2,197,899	-	-
880	364	Poles, Towers & Fixtures												
881		Demand Primary	F20	99,695,956	17,501,001	4,364,999	9,682,480	-	62,235,660	838	71,510	5,839,468	-	-
882		Demand Secondary	F22	5,106	3,181	992	-	-	-	-	15	918	-	-
883		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
884				99,701,062	17,504,182	4,365,991	9,682,480	-	62,235,660	838	71,525	5,840,385	-	-
885	365	Overhead Conductors												
886		Demand Primary	F20	27,697,943	4,862,201	1,212,702	2,690,027	-	17,290,569	233	19,867	1,622,345	-	-
887		Demand Secondary	F22	12,766,140	7,953,312	2,480,423	-	-	-	-	37,906	2,294,500	-	-
888		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
889				40,464,083	12,815,512	3,693,125	2,690,027	-	17,290,569	233	57,773	3,916,845	-	-
890	366	Underground Conduit												
891		Demand Primary	F20	5,988,687	1,051,276	262,203	581,622	-	3,738,465	50	4,296	350,774	-	-
892		Demand Secondary	F22	4,680,160	2,915,742	909,341	-	-	-	-	13,897	841,180	-	-
893		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
894				10,668,846	3,967,018	1,171,544	581,622	-	3,738,465	50	18,192	1,191,954	-	-
895	367	Underground Conductors												
896		Demand Primary	F20	19,596,536	3,440,049	857,997	1,903,217	-	12,233,228	165	14,056	1,147,823	-	-
897		Demand Secondary	F22	9,881,877	6,156,414	1,920,019	-	-	-	-	29,342	1,776,102	-	-
898		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
899				29,478,412	9,596,463	2,778,016	1,903,217	-	12,233,228	165	43,398	2,923,925	-	-
900	368	Line Transformers												
901		Demand Secondary	F21	85,091,706	21,754,881	6,784,758	6,234,035	-	43,853,577	84,570	103,685	6,276,199	-	-
902		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
903				85,091,706	21,754,881	6,784,758	6,234,035	-	43,853,577	84,570	103,685	6,276,199	-	-
904	369	Services												
905		Customer	F70	44,726,689	29,849,216	6,280,347	1,914,769	-	-	-	62,894	6,619,463	-	-
906		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
907				44,726,689	29,849,216	6,280,347	1,914,769	-	-	-	62,894	6,619,463	-	-
908	370	Meters												
909		Customer	F60	16,827,950	7,690,751	2,025,895	882,017	441,386	3,623,113	-	19,718	1,727,203	208,934	208,934
910		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
911				16,827,950	7,690,751	2,025,895	882,017	441,386	3,623,113	-	19,718	1,727,203	208,934	208,934
912	371	Install on Customers' Premises												
913		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-
914		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-
915		Assigned	A	170,194	-	-	-	-	-	170,194	-	-	-	-
916				170,194	-	-	-	-	-	170,194	-	-	-	-
917	372	Leased Property												
918		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-
919		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-
920		Assigned	A	-	-	-	-	-	-	-	-	-	-	-
921				-	-	-	-	-	-	-	-	-	-	-
922														
923	373	Street Lights	A	770,243	-	-	-	-	-	770,243	-	-	-	-
924														
925														
926	D00	Unclassified Dist Plant - Acct 300	F22	3,736,704	2,327,969	726,030	-	-	-	-	11,095	671,610	-	-
927	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-	-	-	-
928	TOTAL DISTRIBUTION PLANT			374,362,774	113,006,430	29,696,422	28,037,806	441,386	169,647,066	1,026,652	418,929	31,670,216	208,934	208,934
929														

930 Distribution - METER - Unbundled

GENERAL PLANT

931														
932	A	B	C	D	E	F	G	H	I	J	K	L	M	N
933	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
934	389	Land and Land Rights												
935		Situs	F107	193,901	51,515	14,546	16,939	2,097	71,319	396	245	15,709	19,477	1,658
936		Customer - System	F42	47,471	30,627	6,444	813	150	3,286	349	49	5,737	9	9
937		System Generation	F105	20	4	1	2	1	3	0	0	1	6	1
938		System Generation	F105	73	13	5	8	2	13	0	0	5	24	2
939		System Overheads	F102	429,657	91,452	29,529	45,351	10,690	104,497	441	632	32,561	105,817	8,688
940		Total Land & Land Rights		671,121	173,610	50,524	63,112	12,940	179,118	1,186	925	54,013	125,334	10,358
941														
942	390	Structures and Improvements												
943		Situs	F107	11,708,835	3,110,773	878,355	1,022,847	126,621	4,306,665	23,939	14,774	948,586	1,176,144	100,131
944		System Generation	F105	19,816	3,633	1,292	2,293	649	3,441	9	31	1,444	6,494	530
945		System Generation	F105	84,508	15,494	5,511	9,778	2,766	14,673	39	134	6,157	27,695	2,260
946		Customer - System	F42	345,260	222,749	46,867	5,910	1,088	23,896	2,536	354	41,724	68	68
947		System Generation	F102	352,635	64,655	22,996	40,803	11,544	61,228	161	559	25,694	115,565	9,429
948		Energy	F102	91,464	16,770	5,965	10,583	2,994	15,881	42	145	6,664	29,974	2,446
949		System Overheads	F102	5,512,131	1,173,250	378,826	581,808	137,145	1,340,610	5,654	8,104	417,729	1,357,540	111,465
950														
951		Total Structures and Improvements		18,114,649	4,607,325	1,339,813	1,674,023	282,807	5,766,394	32,380	24,102	1,447,999	2,713,480	226,328
952														
953	391	Office Furniture & Equipment												
954		Situs	F107	435,371	115,668	32,660	38,033	4,708	160,135	890	549	35,271	43,733	3,723
955		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	187,178	120,760	25,408	3,204	590	12,955	1,375	192	22,620	37	37
958		System Generation	F105	225,499	41,345	14,706	26,093	7,382	39,154	103	358	16,430	73,900	6,030
959		Energy	F30	1,088	165	62	118	36	195	1	2	69	411	31
960		System Overheads	F102	3,062,655	651,882	210,484	323,265	76,201	744,871	3,142	4,503	232,099	754,277	61,932
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	239	44	16	28	8	41	0	0	17	78	6
963		Total Office Furniture & Equipment		3,912,030	929,865	283,335	390,739	88,924	957,350	5,511	5,604	306,507	872,436	71,759
964														
965	392	Transportation Equipment												
966		Situs	F107	6,494,373	1,725,408	487,185	567,328	70,231	2,388,717	13,278	8,195	526,139	652,355	55,538
967		System Overheads	F102	386,804	82,331	26,583	40,827	9,624	94,075	397	569	29,313	95,263	7,822
968		System Generation	F105	1,313,222	240,777	85,639	151,953	42,989	228,016	600	2,083	95,685	430,366	35,114
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105	26,901	4,932	1,754	3,113	881	4,671	12	43	1,960	8,816	719
971		Energy	F30	31,833	4,835	1,815	3,439	1,043	5,692	27	47	2,011	12,014	910
972		System Generation	F105	4,174	765	272	483	137	725	2	7	304	1,368	112
973		Cholla	F10	17,705	3,246	1,155	2,049	580	3,074	8	28	1,290	5,802	473
974		Simple Cycle Combustion Turbine	F10	2,640	484	172	305	86	458	1	4	192	865	71
975		Total Transportation Equipment		8,277,652	2,062,778	604,575	769,498	125,570	2,725,428	14,326	10,975	656,895	1,206,849	100,759
976														
977	393	Stores Equipment												
978		Situs	F107	508,372	135,063	38,136	44,410	5,498	186,986	1,039	641	41,186	51,066	4,347
979		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102	14,581	3,104	1,002	1,539	363	3,546	15	21	1,105	3,591	295
982		System Generation	F105	346,946	63,612	22,625	40,145	11,357	60,240	158	550	25,279	113,700	9,277
983		Simple Cycle Combustion Turbine	F10	3,190	585	208	369	104	554	1	5	232	1,046	85
984		Total Stores Equipment		873,089	202,363	61,972	86,463	17,322	251,327	1,214	1,218	67,802	169,402	14,004
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107	2,131,149	566,198	159,871	186,170	23,047	783,865	4,357	2,689	172,654	214,072	18,225
988		System Generation	F105	5,520	1,012	360	639	181	958	3	9	402	1,809	148
989		System Generation	F105	1,331,083	244,052	86,804	154,020	43,574	231,117	608	2,112	96,986	436,219	35,591
990		System Overheads	F102	123,032	26,187	8,455	12,986	3,061	29,923	126	181	9,324	30,301	2,488
991		Energy	F30	7,710	1,171	439	833	253	1,379	7	11	487	2,910	220
992		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	103,049	18,894	6,720	11,924	3,373	17,892	47	163	7,508	33,771	2,755
994		Simple Cycle Combustion Turbine	F10	5,315	974	347	615	174	923	2	8	387	1,742	142
995		Total Tools, Shop & Garage Equipment		3,706,858	858,489	262,997	367,187	73,662	1,066,057	5,150	5,174	287,749	720,824	59,570
996														
997	395	Laboratory Equipment												
998		Situs	F107	1,307,124	347,273	98,056	114,186	14,135	480,778	2,672	1,649	105,896	131,300	11,178
999		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102	283,696	60,384	19,497	29,944	7,059	68,998	291	417	21,500	69,869	5,737
1002		Energy	F30	86,351	13,114	4,922	9,330	2,829	15,440	74	128	5,456	32,589	2,469
1003		System Generation	F105	363,096	66,573	23,679	42,014	11,886	63,045	166	576	26,456	118,993	9,709
1004		Cholla	F10	13,217	2,423	862	1,529	433	2,295	6	21	963	4,331	353
1005		Simple Cycle Combustion Turbine	F10	829	152	54	96	27	144	0	1	60	272	22
1006		Total Laboratory Equipment		2,054,313	489,920	147,070	197,100	36,369	630,699	3,210	2,792	160,331	357,354	29,469
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107	10,849,605	2,882,495	813,899	947,787	117,329	3,990,629	22,183	13,690	878,976	1,089,835	92,783
1010		System Generation	F105	15,487	2,840	1,010	1,792	507	2,689	7	25	1,128	5,075	414
1011		System Generation	F105	2,645,184	484,990	172,501	306,074	86,591	459,286	1,208	4,197	192,735	866,873	70,728
1012		System Overheads	F102	352,263	74,979	24,210	37,182	8,765	85,674	361	518	26,696	86,756	7,123
1013		System Generation	F105	62,510	11,461	4,077	7,233	2,046	10,854	29	99	4,555	20,486	1,671
1014		Energy	F30	15,437	2,344	880	1,668	506	2,760	13	23	975	5,826	441
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	80,867	14,827	5,274	9,357	2,647	14,041	37	128	5,892	26,501	2,162
1017		Total Power Operated Equipment		14,021,353	3,473,936	1,021,849	1,311,093	218,391	4,565,933	23,838	18,679	1,110,957	2,101,352	175,324
1018														
1019	397	Communication Equipment												
1020		Situs	F107	11,525,364	3,062,028	864,592	1,006,820	124,637	4,239,182	23,564	14,543	933,722	1,157,715	98,562
1021		System Generation	F105	24,386	4,471	1,590	2,822	798	4,234	11	39	1,777	7,992	652
1022		System Generation	F105	67,195	12,320	4,382	7,775	2,200	11,667	31	107	4,896	22,021	1,797
1023		System Overheads	F102	6,191,626	1,317,880	425,525	653,529	154,051	1,505,870	6,351	9,103	469,223	1,524,887	125,206
1024		Customer - System	F42	161,889	104,445	21,976	2,771	510	11,205	1,189	166	19,564	32	32
1025		System Generation	F105	10,649,292	1,952,531	694,474	1,232,231	348,610	1,849,047	4,865	16,896	775,934	3,489,958	284,746
1026		Energy	F30	23,467	3,564	1,338	2,536	769	4,196	20	35	1,483	8,856	671
1027		Cholla	F10	76,006	13,936	4,957	8,795	2,488	13,197	35	121	5,538	24,909	2,032
1028		Simple Cycle Combustion Turbine	F10	983	180	64	114	32	171	0	2	72	322	26
1029		Total Communication Equipment		28,720,208	6,471,356	2,018,897	2,917,391	634,095	7,638,769	36,066	41,009	2,212,209	6,236,692	513,724
1030														

1031 Distribution - METER - Unbundled

GENERAL PLANT

1033	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107	81,874	21,752	6,142	7,152	885	30,114	167	103	6,633	8,224	700
1037		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	3,470	2,239	471	59	11	240	25	4	419	1	1
1040		System Overheads	F102	125,890	26,796	8,652	13,288	3,132	30,618	129	185	9,540	31,005	2,546
1041		System Energy	F30	259	39	15	28	8	46	0	0	16	98	7
1042		Simple Cycle Combustion Turbine	F105	161,844	29,674	10,554	18,727	5,298	28,101	74	257	11,792	53,039	4,327
1043		Total Misc. Equipment		373,337	80,500	25,834	39,254	9,335	89,120	396	549	28,401	92,366	7,581
1044														
1045	399	Coal Mine	F30	5,159,158	783,530	294,082	557,432	169,035	922,498	4,419	7,623	325,946	1,947,059	147,533
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105	664,877	121,904	43,359	76,933	21,765	115,443	304	1,055	48,445	217,892	17,778
1052		System Overheads	F102	79,746	16,974	5,481	8,417	1,984	19,395	82	117	6,043	19,640	1,613
1053														
1054		Remove Capital Lease		(744,623)	(138,878)	(48,839)	(85,350)	(23,749)	(134,838)	(386)	(1,172)	(54,488)	(237,532)	(19,390)
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102	2,862,956	609,377	196,759	302,186	71,232	696,302	2,937	4,209	216,965	705,095	57,894
1060	GV0	Unclassified Gen Veh - Acct 300	F102	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			88,746,723	20,743,048	6,307,707	8,675,480	1,739,682	25,488,994	130,633	122,859	6,875,775	17,248,242	1,414,303
1063														
1064														
1065														
1066							INTANGIBLE PLANT							
1067														
1068	301	Organization												
1069		Situs	F107	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107	1,000,000	67,273	51,392	155,685	63,642	(100,146)	(1,782)	2,044	61,369	648,142	52,380
1076		System Generation	F105	611,068	112,038	39,850	70,707	20,004	106,100	279	969	44,524	200,257	16,339
1077		System Generation	F105	10,358,924	1,899,293	675,538	1,198,632	339,105	1,798,630	4,732	16,435	754,777	3,394,800	276,982
1078		System Generation	F105	552,714	101,339	36,044	63,955	18,093	95,968	253	877	40,272	181,134	14,779
1079		System Generation	F105	35,525	6,514	2,317	4,111	1,163	6,168	16	56	2,588	11,642	950
1080		Total Franchise & Consent		12,558,231	2,186,457	805,141	1,493,089	442,007	1,906,721	3,499	20,382	903,530	4,435,975	361,430
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107	3,371,145	226,788	173,249	524,838	214,548	(337,606)	(6,006)	6,892	206,883	2,184,980	176,580
1084		System Generation	F105	11,084,154	2,032,262	722,833	1,282,549	362,846	1,924,553	5,064	17,585	807,619	3,632,470	296,374
1085		System Overheads	F102	22,967,192	4,888,537	1,578,441	2,424,199	571,438	5,585,869	23,559	33,766	1,740,536	5,656,411	464,437
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	7,746,064	4,997,486	1,051,483	132,590	24,401	536,120	56,893	7,937	936,107	1,524	1,524
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		45,168,556	12,145,074	3,526,006	4,364,175	1,173,232	7,708,935	79,509	66,180	3,691,145	11,475,385	938,915
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			57,726,786	14,331,530	4,331,146	5,857,265	1,615,239	9,615,656	83,008	86,562	4,594,675	15,911,361	1,300,344
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			1,760,800,780	375,426,566	121,197,308	186,046,976	44,387,189	420,047,974	1,806,759	2,595,604	133,487,564	439,726,486	36,078,354
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1102				Idaho			General Srv	General Srv		St. & Area Lgt	Space	General Srv		
	FERC			Jurisdiction	Residential	Residential	Large Power	High Voltage	Irrigation	Schedules	Heating	Small Power		
1103	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 1	Schedule 36	Schedules 6, 35	Schedule 9	Schedule 10	7, 11, 12	Schedule 19	Schedule 23	Contract 1	Contract 2
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	(527,467)	(96,710)	(34,398)	(61,033)	(17,267)	(91,585)	(241)	(837)	(38,433)	(172,860)	(14,104)
1108		System Generation	F10	527,467	96,710	34,398	61,033	17,267	91,585	241	837	38,433	172,860	14,104
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1112														
1113	114	Electric Plant Acquisition Adjust	F10	8,553,673	1,568,303	557,812	989,746	280,009	1,485,183	3,908	13,571	623,242	2,803,188	228,712
1114														
1115	115	Accum Provision for Asset Acq Adj	F10	(8,132,643)	(1,491,107)	(530,356)	(941,029)	(266,226)	(1,412,079)	(3,715)	(12,903)	(592,565)	(2,665,209)	(217,455)
1116														
1117	128	Pensions	F102	-	-	-	-	-	-	-	-	-	-	-
1118														
1119	124	Weatherization	F40	1,687,035	1,096,052	230,612	26,926	322	117,582	12,478	1,741	201,282	20	20
1120														
1121	151	Fuel Stock	F30	11,015,792	1,672,987	627,921	1,190,225	360,922	1,969,710	9,436	16,276	695,958	4,157,346	315,011
1122		Cholla	F30	492,025	74,725	28,046	53,162	16,121	87,978	421	727	31,085	185,689	14,070
1123		Total Fuel Stock		11,507,817	1,747,711	655,968	1,243,386	377,043	2,057,688	9,858	17,003	727,043	4,343,035	329,082
1124														
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1126														
1127	25316	DG&T Working Capital Deposit	F30	(134,578)	(20,439)	(7,671)	(14,541)	(4,409)	(24,064)	(115)	(199)	(8,502)	(50,790)	(3,848)
1128														
1129	25317	DG&T Working Capital Deposit	F30	(176,605)	(26,821)	(10,067)	(19,082)	(5,786)	(31,578)	(151)	(261)	(11,158)	(66,651)	(5,050)
1130														
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1132														
1133	154	Materials and Supplies	F102	12,932,181	2,617,004	872,630	1,411,696	357,865	2,825,431	10,650	19,547	966,620	3,559,273	291,465
1134														
1135	163	Stores Expense Undistributed	F102	-	-	-	-	-	-	-	-	-	-	-
1136														
1137	25318	Provo Working Capital Deposit	F102	(16,137)	(3,266)	(1,089)	(1,762)	(447)	(3,526)	(13)	(24)	(1,206)	(4,441)	(364)
1138														
1139	165	Prepayments	F102	361,935	76,308	24,787	38,454	9,200	86,305	357	535	27,356	91,153	7,480
1140		General Plant	F42	768,807	496,007	104,361	13,160	2,422	53,211	5,647	788	92,910	151	151
1141		System Generation	F102	251,195	46,056	16,381	29,066	8,223	43,615	115	399	18,303	82,321	6,717
1142		System Energy	F102	921	169	60	107	30	160	0	1	67	302	25
1143		System Overheads	F102	1,115,560	237,446	76,668	117,748	27,756	271,316	1,144	1,640	84,541	274,743	22,559
1144		Total Prepayments		2,498,419	855,985	222,258	198,534	47,630	454,607	7,263	3,363	223,177	448,670	36,931
1145														
1146	182	Misc Regulatory Assets	F102	(3,098,599)	(608,946)	(206,930)	(344,480)	(90,564)	(634,298)	(2,203)	(4,755)	(229,814)	(902,773)	(73,834)
1147		System Generation	F102	4,083,859	748,769	266,321	472,544	133,687	709,085	1,866	6,479	297,560	1,338,352	109,196
1148		Simple Cycle Combustion Turbine	F102	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102	4,637	850	302	537	152	805	2	7	338	1,520	124
1150		Energy	F30	10,822,901	1,643,692	616,926	1,169,383	354,602	1,935,220	9,271	15,991	683,771	4,084,549	309,496
1151		System Generation	F102	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102	3,234,216	739,037	228,304	323,934	66,986	906,033	4,294	4,555	250,115	656,742	54,215
1153		Total Misc Regulatory Assets		15,047,014	2,523,403	904,924	1,621,917	464,862	2,916,845	13,230	22,277	1,001,970	5,178,389	399,197
1154														
1155	186	Misc Deferred Debits	F102	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102	5,201,446	953,677	339,203	601,860	170,272	903,132	2,376	8,252	378,990	1,704,604	139,079
1159		System Overheads	F102	51,348	11,663	3,616	5,167	1,082	14,218	67	73	3,964	10,622	876
1160		System Energy	F102	323,501	59,313	21,097	37,432	10,590	56,170	148	513	23,571	106,017	8,650
1161		System Net Steam Plant	F102	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		5,576,295	1,024,653	363,916	644,459	181,944	973,520	2,591	8,838	406,525	1,821,243	148,605
1164														
1165	CWC	Cash Working Capital	F137	307,134	59,927	19,949	32,698	8,788	62,408	599	452	21,899	93,058	7,356
1166														
1167	OWC	Other Working Capital	F137	1,077,571	238,411	71,258	106,284	18,861	351,187	6,479	1,387	80,302	188,029	15,374
1168		Total Other Working Capital		1,077,571	238,411	71,258	106,284	18,861	351,187	6,479	1,387	80,302	188,029	15,374
1169														
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1171														
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1173														
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			50,727,176	10,189,817	3,350,144	5,299,234	1,460,456	9,773,204	63,060	74,792	3,638,630	15,647,814	1,230,025

1176

1177 Distribution - METER - Unbundled

1178

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102	(889,710)	(189,374)	(61,146)	(93,909)	(22,137)	(216,387)	(913)	(1,308)	(67,425)	(219,120)	(17,992)
1185														
1186	2282	Accum Prov for Injuries & Damages	F102	(683,938)	(145,575)	(47,004)	(72,190)	(17,017)	(166,341)	(702)	(1,006)	(51,831)	(168,442)	(13,830)
1187														
1188	2283	Accum Prov for Pension & Benefits	F102	(92,371)	(19,661)	(6,348)	(9,750)	(2,298)	(22,466)	(95)	(136)	(7,000)	(22,749)	(1,868)
1189														
1190	25335	Accum Prov for Pensions Obligation	F102	(7,508,011)	(1,376,582)	(489,621)	(868,753)	(245,779)	(1,303,623)	(3,430)	(11,912)	(547,052)	(2,460,506)	(200,753)
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	(19,299)	(3,538)	(1,259)	(2,233)	(632)	(3,351)	(9)	(31)	(1,406)	(6,324)	(516)
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	(1,049,211)	(159,345)	(59,807)	(113,364)	(34,376)	(187,607)	(899)	(1,550)	(66,287)	(395,971)	(30,004)
1195	254	Situs	F102	(85,924,605)	(15,754,142)	(5,603,417)	(9,942,345)	(2,812,787)	(14,919,174)	(39,254)	(136,323)	(6,260,680)	(28,158,989)	(2,297,494)
1196	254	SG	F102	(1,194,569)	(219,022)	(77,902)	(138,224)	(39,105)	(207,414)	(546)	(1,895)	(87,039)	(391,481)	(31,941)
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	(337,157)	(51,205)	(19,219)	(36,429)	(11,047)	(60,286)	(289)	(498)	(21,301)	(127,243)	(9,641)
1199														
1200	252	Customer Advances for Const	F50	(5,249,940)	(1,768,012)	(560,858)	-	-	(735,149)	-	-	(2,185,922)	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	(5,128,917)	(940,379)	(334,473)	(593,468)	(167,898)	(890,539)	(2,343)	(8,137)	(373,706)	(1,680,835)	(137,139)
1205														
1206	190	Accum Deferred Income Taxes	F104	21,354,932	3,909,998	1,391,216	2,469,668	699,070	3,708,765	9,824	33,862	1,554,313	7,006,899	571,317
1207		Customer System	F104	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138	4,416,070	1,171,752	328,449	408,365	79,711	1,199,555	26,418	5,744	349,672	782,314	64,090
1209		System Generation	F104	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	112,695	72,707	15,298	1,929	355	7,800	828	115	13,619	22	22
1212		TROJP	F104	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104	716,601	131,207	46,685	82,874	23,458	124,454	330	1,136	52,158	235,128	19,172
1214		Energy	F104	1,622,304	297,037	105,689	187,617	53,107	281,750	746	2,572	118,079	532,304	43,402
1215		System Net Plant	F104	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104	74,614	22,317	5,893	5,606	59	34,173	137	84	6,289	28	28
1217		Total Accum Deferred Income Taxes		28,297,216	5,605,017	1,893,228	3,156,060	855,761	5,356,497	38,282	43,514	2,094,130	8,556,696	698,031
1218														
1219	281	Accum Deferred Income Taxes	F104	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104	(166,236,954)	(35,748,596)	(11,464,481)	(17,376,565)	(3,982,450)	(41,859,598)	(138,967)	(242,575)	(12,628,286)	(39,553,856)	(3,241,580)
1222		DITBAL	F104	(22,273)	(4,756)	(1,532)	(2,341)	(544)	(5,508)	(18)	(33)	(1,689)	(5,408)	(443)
1223		System Net Plant	F104	349,529	64,028	22,779	40,430	11,442	60,699	160	554	25,450	114,638	9,349
1224		Labor	F138	(192,980)	(51,205)	(14,353)	(17,845)	(3,483)	(52,420)	(1,154)	(251)	(15,280)	(34,187)	(2,801)
1225		GPS	F104	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104	(1,092)	(327)	(86)	(82)	(1)	(500)	(2)	(1)	(92)	(0)	(0)
1227		SNPD	F104	(7,788,215)	(1,425,989)	(507,381)	(900,696)	(254,953)	(1,352,599)	(3,583)	(12,350)	(566,863)	(2,555,439)	(208,361)
1228		SCHMDEXP	F104	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104	674	435	92	12	2	47	5	1	81	0	0
1231		IBT	F104	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104	(166,606)	(30,505)	(10,854)	(19,268)	(5,454)	(28,935)	(77)	(264)	(12,126)	(54,666)	(4,457)
1235		SG	F104	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		(174,057,916)	(37,196,915)	(11,975,817)	(18,276,356)	(4,235,441)	(43,238,815)	(143,636)	(254,918)	(13,198,805)	(42,088,919)	(3,448,294)
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104	672,850	144,694	46,403	70,332	16,119	169,428	562	982	51,113	160,096	13,120
1240		System Generation	F104	(1,063,150)	(194,658)	(69,261)	(122,952)	(34,803)	(184,640)	(489)	(1,686)	(77,381)	(348,837)	(28,443)
1241		Energy	F104	(817,356)	(149,654)	(53,248)	(94,526)	(26,757)	(141,952)	(376)	(1,296)	(59,491)	(268,188)	(21,867)
1242		Labor	F138	(1,334,953)	(354,214)	(99,288)	(123,447)	(24,096)	(362,619)	(7,986)	(1,736)	(105,704)	(236,489)	(19,374)
1243		General Plant	F104	(396,299)	(85,222)	(27,331)	(41,425)	(9,494)	(99,791)	(331)	(578)	(30,105)	(94,294)	(7,728)
1244		System Net Plant	F104	(55,880)	(11,849)	(3,834)	(5,900)	(1,385)	(13,659)	(45)	(82)	(4,228)	(13,771)	(1,128)
1245		TROJP	F104	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		(2,994,787)	(650,904)	(206,559)	(317,917)	(80,416)	(633,232)	(8,665)	(4,397)	(225,796)	(801,483)	(65,419)
1250														
1251	255	Accum Investment Tax Credit	F104	(51,702)	(10,963)	(3,547)	(5,459)	(1,281)	(12,638)	(41)	(76)	(3,912)	(12,741)	(1,044)
1252	TOTAL RATE BASE DEDUCTIONS			(248,182,336)	(51,284,996)	(16,986,226)	(26,307,359)	(6,529,568)	(55,729,487)	(158,562)	(364,866)	(20,369,942)	(65,126,119)	(5,325,210)
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	(182,281,839)	(33,421,091)	(11,887,179)	(21,091,851)	(5,967,091)	(31,649,775)	(83,274)	(289,198)	(13,281,508)	(59,736,932)	(4,873,940)
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	(26,993,978)	(4,949,304)	(1,760,363)	(3,123,476)	(883,662)	(4,686,991)	(12,332)	(42,827)	(1,966,848)	(8,846,396)	(721,778)
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	27,164,227	4,980,519	1,771,466	3,143,176	889,235	4,716,551	12,410	43,097	1,979,253	8,902,190	726,330
1266		System Generation	F10	(27,572,703)	(5,055,412)	(1,798,104)	(3,190,440)	(902,607)	(4,787,476)	(12,596)	(43,745)	(2,009,016)	(9,036,055)	(737,252)
1267		System Generation	F10	(2,276,386)	(417,372)	(148,450)	(263,401)	(74,519)	(395,251)	(1,040)	(3,612)	(165,863)	(746,011)	(60,867)
1268		Total Other Production - Accum Depr		(2,684,862)	(492,265)	(175,088)	(310,666)	(87,890)	(466,175)	(1,227)	(4,260)	(195,626)	(879,876)	(71,789)
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			(211,960,679)	(38,862,660)	(13,822,631)	(24,525,993)	(6,938,643)	(36,802,941)	(96,832)	(336,284)	(15,443,982)	(69,463,204)	(5,667,508)
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	(110,660,301)	(20,289,394)	(7,216,511)	(12,804,515)	(3,622,522)	(19,214,057)	(50,554)	(175,567)	(8,062,985)	(36,265,307)	(2,958,889)
1280														
1281														
1282								DISTRIBUTION PLANT						
1283														
1284	108360	Land and Land Rights	F118	(462,835)	(81,248)	(20,264)	(44,951)	-	(288,927)	(4)	(332)	(27,110)	-	-
1285														
1286	108361	Structures and Improvements	F119	(761,234)	(133,630)	(33,329)	(73,931)	-	(475,204)	(6)	(546)	(44,588)	-	-
1287														
1288	108362	Station Equipment	F120	(14,084,168)	(2,472,388)	(616,649)	(1,367,856)	-	(8,792,107)	(118)	(10,102)	(824,949)	-	-
1289														
1290	Distribution - METER - Unbundled													

1291														
1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC			Idaho			General Srv	General Srv		St. & Area Lgt	Space	General Srv		
1293	ACCT	DESCRIPTION	COSFactor	Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	Large Power Schedules 6, 35	High Voltage Schedule 9	Irrigation Schedule 10	Schedules 7, 11, 12	Heating Schedule 19	Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	(41,266,754)	(7,245,066)	(1,807,105)	(4,007,626)	-	(25,759,642)	(347)	(29,605)	(2,417,364)	-	-
1296														
1297	108365	Overhead Conductors	F122	(17,554,438)	(5,559,723)	(1,602,180)	(1,167,008)	-	(7,501,127)	(101)	(25,064)	(1,699,236)	-	-
1298														
1299	108366	Underground Conduit	F123	(4,573,843)	(1,700,701)	(502,253)	(249,347)	-	(1,602,718)	(22)	(7,799)	(511,003)	-	-
1300														
1301	108367	Underground Conductors	F124	(14,304,266)	(4,656,640)	(1,348,020)	(923,528)	-	(5,936,118)	(80)	(21,059)	(1,418,821)	-	-
1302														
1303	108368	Line Transformers	F125	(29,574,773)	(7,561,203)	(2,358,135)	(2,166,723)	-	(15,241,904)	(29,394)	(36,037)	(2,181,378)	-	-
1304														
1305	108369	Services	F126	(18,691,598)	(12,474,198)	(2,624,601)	(800,196)	-	-	-	(26,284)	(2,766,320)	-	-
1306														
1307	108370	Meters	F127	(10,407,202)	(4,756,325)	(1,252,909)	(545,481)	(272,974)	(2,240,705)	-	(12,195)	(1,068,184)	(129,215)	(129,215)
1308														
1309	108371	Install on Customers' Premises	F128	(143,058)	-	-	-	-	-	(143,058)	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	(465,953)	-	-	-	-	-	(465,953)	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102	213,252	64,373	16,916	15,971	251	96,638	585	239	18,041	119	119
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			(152,076,869)	(46,576,748)	(12,148,528)	(11,330,674)	(272,723)	(67,741,813)	(638,498)	(168,784)	(12,940,911)	(129,096)	(129,096)
1323														
1324									GENERAL PLANT					
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107	(17,265,074)	(4,586,940)	(1,295,164)	(1,508,223)	(186,707)	(6,350,323)	(35,299)	(21,785)	(1,398,723)	(1,734,264)	(147,646)
1327		System Generation	F105	(51,766)	(9,495)	(3,377)	(5,992)	(1,695)	(8,992)	(24)	(82)	(3,773)	(16,971)	(1,385)
1328		System Generation	F105	(175,518)	(32,181)	(11,446)	(20,309)	(5,746)	(30,475)	(80)	(278)	(12,789)	(57,520)	(4,693)
1329		System Generation	F105	(6,990,008)	(1,281,607)	(455,841)	(808,815)	(228,822)	(1,213,682)	(3,193)	(11,090)	(509,309)	(2,290,747)	(186,902)
1330		Customer - System	F42	(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
1331		System Overheads	F102	(6,280,533)	(1,336,803)	(431,635)	(662,913)	(156,263)	(1,527,493)	(6,442)	(9,233)	(475,961)	(1,546,784)	(127,003)
1332		Energy	F30	(107,332)	(16,301)	(6,118)	(11,597)	(3,517)	(19,192)	(92)	(159)	(6,781)	(40,507)	(3,069)
1333		Simple Cycle Combustion Turbine	F10	(6,839)	(1,254)	(446)	(791)	(224)	(1,187)	(3)	(11)	(498)	(2,241)	(183)
1334		Cholla	F10	(164,995)	(30,252)	(10,760)	(19,092)	(5,401)	(28,648)	(75)	(262)	(12,022)	(54,072)	(4,412)
1335		Total General Plant Accumulated Depr		(31,321,403)	(7,475,038)	(2,252,703)	(3,042,513)	(589,254)	(9,199,325)	(47,261)	(43,186)	(2,453,612)	(5,743,161)	(475,349)
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			(31,321,403)	(7,475,038)	(2,252,703)	(3,042,513)	(589,254)	(9,199,325)	(47,261)	(43,186)	(2,453,612)	(5,743,161)	(475,349)
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			(506,019,251)	(113,203,840)	(35,440,372)	(51,703,695)	(11,423,142)	(132,958,137)	(833,145)	(723,821)	(38,901,490)	(111,600,768)	(9,230,841)
1350														
1351														
1352									ACCUMULATED AMORTIZATION					
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108	(333,771)	(88,675)	(25,038)	(29,157)	(3,609)	(122,765)	(682)	(421)	(27,040)	(33,527)	(2,854)
1358		Customer - System	F108	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108	(204,924)	(42,865)	(13,887)	(21,447)	(5,099)	(49,964)	(220)	(299)	(15,298)	(51,657)	(4,188)
1361		Energy	F108	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		(538,695)	(131,540)	(38,925)	(50,604)	(8,709)	(172,729)	(902)	(720)	(42,339)	(85,184)	(7,043)
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	(157,927)	(23,985)	(9,002)	(17,064)	(5,174)	(28,239)	(135)	(233)	(9,978)	(59,601)	(4,516)
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107	(942,377)	(63,397)	(48,430)	(146,714)	(59,975)	94,375	1,679	(1,927)	(57,833)	(610,794)	(49,362)
1368		System Generation	F105	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105	(29,441)	(5,398)	(1,920)	(3,407)	(964)	(5,112)	(13)	(47)	(2,145)	(9,648)	(787)
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105	(5,495,642)	(1,007,617)	(358,388)	(635,901)	(179,903)	(954,214)	(2,511)	(8,719)	(400,426)	(1,801,018)	(146,945)
1372		Customer - System	F42	(5,997,217)	(3,869,192)	(814,087)	(102,655)	(18,892)	(415,079)	(44,048)	(6,145)	(724,760)	(1,180)	(1,180)
1373		System Generation	F105	(6,357,888)	(1,165,709)	(414,618)	(735,672)	(208,129)	(1,103,926)	(2,905)	(10,087)	(463,252)	(2,083,591)	(170,000)
1374		System Generation	F10	(366,618)	(67,219)	(23,908)	(42,421)	(12,001)	(63,656)	(167)	(582)	(26,713)	(120,147)	(9,803)
1375		System Generation	F10	(1,561)	(286)	(102)	(181)	(51)	(271)	(1)	(2)	(114)	(512)	(42)
1376		System Overheads	F102	(16,952,047)	(3,608,222)	(1,165,045)	(1,789,297)	(421,777)	(4,122,921)	(17,389)	(24,922)	(1,284,686)	(4,174,988)	(342,800)
1377		Total Accum Prov for Amort-Intangible		(36,142,791)	(9,787,039)	(2,826,499)	(3,456,248)	(901,692)	(6,570,804)	(65,355)	(52,431)	(2,959,928)	(8,801,876)	(720,919)
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			(36,839,412)	(9,942,564)	(2,874,426)	(3,523,916)	(915,575)	(6,771,771)	(66,392)	(53,384)	(3,012,244)	(8,946,662)	(732,478)

ProductionTotal - **Production - Total - Unbundled**

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12	Operating Revenues		195,734,247	35,091,415	12,299,949	21,661,734	6,255,725	32,960,327	202,544	310,387	14,177,180	67,697,930	5,077,058
13													
14	Operating Expenses												
15	Operation & Maintenance Expenses		128,543,491	21,577,978	7,862,784	14,386,709	4,208,956	22,650,622	84,314	197,025	8,753,018	45,268,055	3,554,030
16	Depreciation Expense		38,556,160	7,068,976	2,514,308	4,461,280	1,262,156	6,694,583	17,617	61,170	2,809,225	12,635,897	1,030,947
17	Amortization Expense		4,074,643	902,178	289,171	437,444	122,025	690,619	4,206	6,257	312,970	1,210,889	98,885
18	Taxes Other Than Income		5,481,244	997,955	355,419	631,686	179,322	952,756	2,644	8,663	396,842	1,808,981	146,978
19	Income Taxes - Federal		(13,554,264)	(2,467,787)	(878,895)	(1,562,060)	(443,434)	(2,356,017)	(6,538)	(21,423)	(981,328)	(4,473,330)	(363,453)
20	Income Taxes - State		(478,497)	(87,119)	(31,027)	(55,144)	(15,654)	(83,173)	(231)	(756)	(34,643)	(157,919)	(12,831)
21	Income Taxes Deferred		786,457	143,188	50,996	90,635	25,729	136,703	379	1,243	56,939	259,555	21,089
22	Investment Tax Credit Adj		(154,249)	(28,084)	(10,002)	(17,776)	(5,046)	(26,812)	(74)	(244)	(11,168)	(50,907)	(4,136)
23	Misc Revenues & Expense		(62,898)	(11,532)	(4,102)	(7,278)	(2,059)	(10,921)	(29)	(100)	(4,583)	(20,613)	(1,682)
24													
25	Total Operating Expenses		163,192,086	28,095,753	10,148,652	18,365,494	5,331,995	28,648,359	102,287	251,835	11,297,273	56,480,610	4,469,827
26													
27	Operating Revenue For Return		32,542,161	6,995,662	2,151,296	3,296,239	923,730	4,311,968	100,256	58,552	2,879,907	11,217,320	607,231
28													
29													
30	Rate Base :												
31	Electric Plant In Service		867,859,507	158,953,065	56,552,154	100,379,309	28,409,983	150,714,870	398,603	1,376,314	63,182,831	284,677,235	23,215,143
32	Plant Held For Future Use		527,467	96,710	34,398	61,033	17,267	91,585	241	837	38,433	172,860	14,104
33	Electric Plant Acquisition Adj		421,031	77,195	27,457	48,718	13,783	73,104	192	668	30,677	137,979	11,258
34	Pensions		-	-	-	-	-	-	-	-	-	-	-
35	Prepayments		1,082,809	368,079	96,508	89,095	24,585	149,674	3,023	1,512	96,514	234,612	19,208
36	Fuel Stock		11,196,634	1,700,452	638,230	1,209,764	366,847	2,002,046	9,591	16,543	707,383	4,225,595	320,183
37	Materials & Supplies		10,707,970	1,963,290	698,301	1,239,020	350,531	1,859,235	4,892	16,989	780,209	3,509,188	286,315
38	Misc Deferred Debits		17,494,091	2,866,844	1,051,976	1,941,307	572,987	3,093,545	12,319	26,575	1,169,851	6,270,814	487,873
39	Cash Working Capital		337,010	56,572	20,614	37,718	11,035	59,384	221	517	22,948	118,682	9,318
40	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42													
43	Total Rate Base Additions		909,626,519	166,082,207	59,119,637	105,005,965	29,767,017	158,043,444	429,082	1,439,953	66,028,846	299,346,965	24,363,401
44													
45	Rate Base Deductions :												
46	Accum Provision For Depreciation		(218,281,676)	(40,018,227)	(14,233,962)	(25,256,574)	(7,145,567)	(37,901,018)	(99,763)	(346,301)	(15,903,507)	(71,540,037)	(5,836,721)
47	Accum Provision For Amortization		(22,189,389)	(4,062,666)	(1,445,548)	(2,566,143)	(726,386)	(3,853,707)	(10,210)	(35,185)	(1,615,013)	(7,280,883)	(593,649)
48	Accum Deferred Income Taxes		(63,903,663)	(11,703,975)	(4,164,058)	(7,391,217)	(2,091,931)	(11,097,739)	(29,355)	(101,342)	(4,652,284)	(20,962,328)	(1,709,435)
49	Unamortized ITC		(25,486)	(4,666)	(1,660)	(2,947)	(834)	(4,426)	(12)	(40)	(1,855)	(8,362)	(682)
50	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(99,678,127)	(18,248,937)	(6,493,313)	(11,527,220)	(3,263,040)	(17,311,634)	(45,879)	(158,050)	(7,254,523)	(32,708,702)	(2,666,829)
53													
54	Total Rate Base Deductions		(404,078,341)	(74,038,471)	(26,338,540)	(46,744,101)	(13,227,758)	(70,168,524)	(185,218)	(640,918)	(29,427,181)	(132,500,314)	(10,807,315)
55													
56	Total Rate Base		505,548,178	92,043,736	32,781,097	58,261,864	16,539,259	87,874,920	243,864	799,035	36,601,665	166,846,652	13,556,086
57													
58													
59	Return On Rate Base		6.44%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60													
61	Return On Equity		7.84%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79	Total Rate Base		505,548,178	92,043,736	32,781,097	58,261,864	16,539,259	87,874,920	243,864	799,035	36,601,665	166,846,652	13,556,086
80													
81													
82	Return On Ratebase ($)	6.40%	32,331,830	5,886,565	2,096,482	3,726,079	1,057,752	5,619,953	15,596	51,102	2,340,823	10,670,511	866,966
83	Operating & Maintenance Expense		128,543,491	21,577,978	7,862,784	14,386,709	4,208,956	22,650,622	84,314	197,025	8,753,018	45,268,055	3,554,030
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85	Depreciation Expense		38,556,160	7,068,976	2,514,308	4,461,280	1,262,156	6,694,583	17,617	61,170	2,809,225	12,635,897	1,030,947
86	Amortization Expense		4,074,643	902,178	289,171	437,444	122,025	690,619	4,206	6,257	312,970	1,210,889	98,885
87	Taxes Other Than Income		5,481,244	997,955	355,419	631,686	179,322	952,756	2,644	8,663	396,842	1,808,981	146,978
88	Federal Income Taxes		(13,554,264)	(2,467,787)	(878,895)	(1,562,060)	(443,434)	(2,356,017)	(6,538)	(21,423)	(981,328)	(4,473,330)	(363,453)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90	State Income Taxes		(478,497)	(87,119)	(31,027)	(55,144)	(15,654)	(83,173)	(231)	(756)	(34,643)	(157,919)	(12,831)
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		786,457	143,188	50,996	90,635	25,729	136,703	379	1,243	56,939	259,555	21,089
93	Investment Tax Credit		(154,249)	(28,084)	(10,002)	(17,776)	(5,046)	(26,812)	(74)	(244)	(11,168)	(50,907)	(4,136)
94	Misc Revenue & Expenses		(62,898)	(11,532)	(4,102)	(7,278)	(2,059)	(10,921)	(29)	(100)	(4,583)	(20,613)	(1,682)
95	Revenue Credits		(13,517,943)	(2,512,953)	(886,920)	(1,557,172)	(440,170)	(2,339,493)	(6,665)	(21,410)	(988,556)	(4,405,131)	(359,474)
96													
97	Total Revenue Requirements		182,005,972	31,469,365	11,358,215	20,534,402	5,949,577	31,928,819	111,218	281,527	12,649,540	62,745,990	4,977,319
98	Operating Revenues		182,216,304	32,578,461	11,413,029	20,104,562	5,815,555	30,620,834	195,878	288,977	13,188,624	63,292,799	4,717,584
99													
100	Increase / (Decrease) Required to												
101	Earn Equal Rates of Return		(210,331)	(1,109,096)	(54,814)	429,840	134,022	1,307,985	(84,660)	(7,450)	(539,084)	(546,809)	259,735
102													
103	Existing Revenues		182,216,304	32,578,461	11,413,029	20,104,562	5,815,555	30,620,834	195,878	288,977	13,188,624	63,292,799	4,717,584
104	check		-	-	-	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)												
106	Over Existing Rates To												
107	Equal Authorized RoE & RoR		-0.12%	-3.40%	-0.48%	2.14%	2.30%	4.27%	-43.22%	-2.58%	-4.09%	-0.86%	5.51%

Production - Total - Unbundled

ELECTRIC REVENUES

	A	B	2020 Protocol (Non-Wgt) C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A	32,578,461	32,578,461	-	-	-	-	-	-	-	-	-
121														
122	442	Commercial & Industrial Sales	A	130,344,685	-	11,413,029	20,104,562	-	30,620,834	195,878	-	-	63,292,799	4,717,584
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-
125				130,344,685	-	11,413,029	20,104,562	-	30,620,834	195,878	-	-	63,292,799	4,717,584
126														
127	444	Public Street & Highway Lighting	A	19,293,157	-	-	-	5,815,555	-	-	288,977	13,188,624	-	-
128														
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-
130														
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-	-	-	-
134														
135	Total Sales to Ultimate Customers			182,216,304	32,578,461	11,413,029	20,104,562	5,815,555	30,620,834	195,878	288,977	13,188,624	63,292,799	4,717,584
136														
137	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10	12,212,501	2,239,143	796,416	1,413,110	399,783	2,120,469	5,579	19,376	889,833	4,002,249	326,544
140		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
141				12,212,501	2,239,143	796,416	1,413,110	399,783	2,120,469	5,579	19,376	889,833	4,002,249	326,544
142														
143	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-
144			F10	-	-	-	-	-	-	-	-	-	-	-
145														
146	State Specific Revenue Credit		F140P	(79,791)	(13,868)	(4,997)	(9,015)	(2,608)	(13,985)	(48)	(124)	(5,566)	(27,404)	(2,178)
147														
148	AGA Revenue		A	-	-	-	-	-	-	-	-	-	-	-
149														
150	Total Sales from Electricity			194,349,013	34,803,737	12,204,448	21,508,656	6,212,730	32,727,318	201,409	308,229	14,072,892	67,267,644	5,041,950
151														
152	Other Electric Operating Revenues													
153	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-	-
154		Customers	F40	-	-	-	-	-	-	-	-	-	-	-
155				-	-	-	-	-	-	-	-	-	-	-
156														
157	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-
158		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40	784	509	107	13	0	55	6	1	94	0	0
160				784	509	107	13	0	55	6	1	94	0	0
161														
162	453	Water Sales	F10	3,172	582	207	367	104	551	1	5	231	1,039	85
163														
164	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-
165		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
166		Customer	F40	71,475	46,437	9,770	1,141	14	4,982	529	74	8,528	1	1
167				71,475	46,437	9,770	1,141	14	4,982	529	74	8,528	1	1
168														
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40	-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
172		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
173		Demand	F10	1,309,802	240,150	85,416	151,557	42,877	227,422	598	2,078	95,435	429,245	35,022
174				1,309,802	240,150	85,416	151,557	42,877	227,422	598	2,078	95,435	429,245	35,022
175														
176	Total Other Electric Operating Revenues			1,385,234	287,678	95,501	153,078	42,995	233,009	1,134	2,158	104,288	430,285	35,108
177														
178	Total Electric Operating Revenues			195,734,247	35,091,415	12,299,949	21,661,734	6,255,725	32,960,327	202,544	310,387	14,177,180	67,697,930	5,077,058
179														
180	Miscellaneous Revenues													
181	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10	(11)	(2)	(1)	(1)	(0)	(2)	(0)	(0)	(1)	(4)	(0)
184	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10	-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40	-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10	(108)	(20)	(7)	(13)	(4)	(19)	(0)	(0)	(8)	(35)	(3)
191	421	System Generation	F10	(62,779)	(11,510)	(4,094)	(7,264)	(2,055)	(10,900)	(29)	(100)	(4,574)	(20,574)	(1,679)
192														
193	Total Miscellaneous Revenues			(62,898)	(11,532)	(4,102)	(7,278)	(2,059)	(10,921)	(29)	(100)	(4,583)	(20,613)	(1,682)
194														
195	Miscellaneous Expenses													
196	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-
197														
198	DFA	Divergence Fairness Adjustment												
199		Production	F105	-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105	-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105	-	-	-	-	-	-	-	-	-	-	-
202				-	-	-	-	-	-	-	-	-	-	-
203														
204	Net Miscellaneous Revenues And Expense			(62,898)	(11,532)	(4,102)	(7,278)	(2,059)	(10,921)	(29)	(100)	(4,583)	(20,613)	(1,682)
205														
206	Distribution - METER - Unbundled													
207														
208														

STEAM POWER GENERATION

209	A	B	C	D	E	F	G	H	I	J	K	L	M	N
210	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
211	500	Operation Suprvn & Engineering	F10	1,191,390	218,439	77,694	137,856	39,001	206,862	544	1,890	86,808	390,439	31,856
212		Cholla	F10	136,378	25,005	8,894	15,780	4,464	23,679	62	216	9,937	44,693	3,647
213		Total 500		1,327,767	243,444	86,588	153,636	43,465	230,542	607	2,107	96,744	435,132	35,502
214														
215	501	Fuel Related	F30	1,003,001	152,327	57,173	108,371	32,862	179,345	859	1,482	63,368	378,531	28,682
216		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	188,376	28608.91327	10,738	20,353	6,172	33,683	161	278	11,901	71,093	5,387
218		System Energy	F30	36,129,768	5,487,089	2,059,467	3,903,717	1,183,757	6,460,287	30,949	53,382	2,282,613	13,635,328	1,033,180
219		System Energy	F30	2,517,355	382,315	143,494	271,993	82,479	450,123	2,156	3,719	159,042	950,046	71,987
220		Total 501		39,838,500	6,050,340	2,270,872	4,304,435	1,305,270	7,123,438	34,125	58,861	2,516,924	15,034,998	1,139,236
221														
222	502	Steam Expenses	F10	4,382,189	803,468	285,777	507,064	143,453	760,884	2,002	6,953	319,297	1,436,120	117,173
223		Cholla	F10	361,447	66,271	23,571	41,823	11,832	62,758	165	573	26,336	118,453	9,665
224		Total 502		4,743,637	869,738	309,348	548,887	155,285	823,642	2,167	7,526	345,633	1,554,572	126,838

225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	274,282	41,656	15,635	29,635	8,987	49,044	235	405	17,329	103,514	7,843
228		Total 503		274,282	41,656	15,635	29,635	8,987	49,044	235	405	17,329	103,514	7,843
229														
230	505	Electric Expenses	F10	72,300	13,256	4,715	8,366	2,367	12,553	33	115	5,268	23,694	1,933
231		Cholla	F10	18,290	3,353	1,193	2,116	599	3,176	8	29	1,333	5,994	489
232		Total 505		90,589	16,609	5,908	10,482	2,965	15,729	41	144	6,601	29,688	2,422
233														
234	506	Misc. Steam Expense	F30	81,409	12,364	4,640	8,796	2,667	14,557	70	120	5,143	30,724	2,328
235		SG	F30	789,704	119,934	45,015	85,325	25,874	141,205	676	1,167	49,892	298,033	22,583
236		System Energy	F30	1,325,956	201,375	75,582	143,266	43,444	237,091	1,136	1,959	83,771	500,414	37,918
237		Cholla	F10	121,349	22,249	7,914	14,041	3,972	21,070	55	193	8,842	39,768	3,245
238		Total 506		2,318,418	355,922	133,151	251,428	75,957	413,923	1,937	3,439	147,649	868,939	66,073
239														
240	507	Rents	F10	29,110	5,337	1,898	3,368	953	5,054	13	46	2,121	9,540	778
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		29,110	5,337	1,898	3,368	953	5,054	13	46	2,121	9,540	778
243														
244	510	Maint Supervision & Engineering	F10	(65,428)	(11,996)	(4,267)	(7,571)	(2,142)	(11,360)	(30)	(104)	(4,767)	(21,442)	(1,749)
245		Cholla	F10	139,483	25,574	9,096	16,140	4,566	24,219	64	221	10,163	45,711	3,730
246		Total 510		74,055	13,578	4,829	8,569	2,424	12,858	34	117	5,396	24,269	1,980
247														
248	511	Maintenance of Structures	F10	1,390,798	255,001	90,698	160,929	45,528	241,486	635	2,207	101,337	455,789	37,188
249		Cholla	F10	241,543	44,287	15,752	27,949	7,907	41,939	110	383	17,599	79,158	6,459
250		Total 511		1,632,341	299,287	106,450	188,878	53,436	283,425	746	2,590	118,936	534,947	43,646
251														
252	512	Maintenance of Boiler Plant	F10	5,197,530	952,959	338,947	601,407	170,144	902,452	2,374	8,246	378,705	1,703,321	138,974
253		Cholla	F10	286,971	52,616	18,714	33,205	9,394	49,827	131	455	20,909	94,045	7,673
254		Total 512		5,484,501	1,005,575	357,662	634,612	179,538	952,279	2,506	8,701	399,614	1,797,366	146,647
255														
256	513	Maintenance of Electric Plant	F10	2,273,015	416,754	148,231	263,011	74,408	394,666	1,038	3,606	165,618	744,907	60,777
257		Cholla	F10	62,412	11,443	4,070	7,222	2,043	10,837	29	99	4,547	20,453	1,669
258		Total 513		2,335,427	428,197	152,301	270,232	76,451	405,502	1,067	3,705	170,165	765,360	62,446
259														
260	514	Maint of Misc. Steam Plant	F10	536,698	98,403	35,000	62,101	17,569	93,187	245	851	39,105	175,885	14,350
261		Cholla	F10	75,516	13,846	4,925	8,738	2,472	13,112	34	120	5,502	24,748	2,019
262		Total 514		612,214	112,248	39,924	70,839	20,041	106,299	280	971	44,607	200,633	16,370
263														
264	Total Steam Power Generation			58,760,841	9,441,932	3,484,565	6,475,003	1,924,774	10,421,737	43,758	88,613	3,871,720	21,358,959	1,649,782
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														

296 Distribution - METER - Unbundled

HYDRAULIC POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
298														
299	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
300	535	Operation Super & Engineering	F10	660,866	121,169	43,097	76,469	21,634	114,747	302	1,048	48,152	216,577	17,671
302	536	Water For Power	F10	2,139	392	140	248	70	371	1	3	156	701	57
304	537	Hydraulic Expenses	F10	240,778	44,146	15,702	27,860	7,882	41,807	110	382	17,544	78,907	6,438
306	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
308	539	Misc. Hydro Expenses	F10	1,184,501	217,176	77,245	137,059	38,775	205,666	541	1,879	86,306	388,182	31,672
310	540	Rents (Hydro Generation)	F10	100,275	18,385	6,539	11,603	3,283	17,411	46	159	7,306	32,862	2,681
312	541	Maint Supervision & Engineering	F10	23	4	1	3	1	4	0	0	2	7	1
314	542	Maintenance of Structures	F10	38,228	7,009	2,493	4,423	1,251	6,638	17	61	2,785	12,528	1,022
316	543	Maint of Dams & Waterways	F10	104,645	19,187	6,824	12,109	3,426	18,170	48	166	7,625	34,294	2,798
318	544	Maintenance of Electric Plant	F10	118,998	21,818	7,760	13,769	3,895	20,662	54	189	8,670	38,998	3,182
320	545	Maint of Misc. Hydro Plant	F10	271,530	49,785	17,707	31,419	8,889	47,146	124	431	19,784	88,985	7,260
322	Total Hydraulic Power Generation			2,721,984	499,072	177,509	314,961	89,106	472,621	1,244	4,319	198,331	892,042	72,782

OTHER POWER GENERATION

328	546	Operation Super & Engineering	F10	21,032	3,856	1,372	2,434	689	3,652	10	33	1,532	6,893	562
330	547	Fuel	F30	17,639,249	2,678,902	1,005,471	1,905,870	577,933	3,154,037	15,110	26,062	1,114,416	6,657,030	504,418
331		Simple Cycle Combustion Turbine	F30	75,692	11,496	4,315	8,178	2,480	13,534	65	112	4,782	28,566	2,165
332		Total 547		17,714,941	2,690,398	1,009,786	1,914,048	580,413	3,167,571	15,175	26,174	1,119,198	6,685,596	506,583
334	548	Generation Expense	F10	1,019,594	186,941	66,491	117,977	33,377	177,033	466	1,618	74,290	334,139	27,262
335		Simple Cycle Combustion Turbine	F10	43,444	7,965	2,833	5,027	1,422	7,543	20	69	3,165	14,237	1,162
336		Total 548		1,063,038	194,906	69,324	123,004	34,799	184,576	486	1,687	77,456	348,376	28,424
338	549	Miscellaneous Other	F10	1,439,496	263,929	93,874	166,564	47,123	249,941	658	2,284	104,885	471,748	38,490
339		Wind Generation	F10	194,891	35,733	12,709	22,551	6,380	33,839	89	309	14,200	63,869	5,211
341	550	Maint Supervision & Engineering												
342		System Generation	F10	2,118	388	138	245	69	368	1	3	154	694	57
343		Wind Generation	F10	166,362	30,502	10,849	19,250	5,446	28,886	76	264	12,122	54,520	4,448
344		Total 550		168,480	30,890	10,987	19,495	5,515	29,253	77	267	12,276	55,214	4,505
346	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
348	552	Maintenance of Structures	F10	140,354	25,734	9,153	16,240	4,595	24,370	64	223	10,227	45,997	3,753
350	553	Maint of Generation & Elect Plant	F10	292,653	53,657	19,085	33,863	9,580	50,814	134	464	21,323	95,907	7,825
351		Simple Cycle Combustion Turbine	F10	454,146	83,267	29,616	52,549	14,867	78,854	207	721	33,090	148,831	12,143
352		Wind Generation	F10	18,162	3,330	1,184	2,101	595	3,153	8	29	1,323	5,952	486
353		Total 553		764,960	140,254	49,885	88,514	25,041	132,821	349	1,214	55,737	250,691	20,454
355	554	Maintenance of Misc. Other	F10	111,572	20,457	7,276	12,910	3,652	19,372	51	177	8,129	36,564	2,983
356		Simple Cycle Combustion Turbine	F10	58,311	10,691	3,803	6,747	1,909	10,125	27	93	4,249	19,109	1,559
357		Wind Generation	F10	7,308	1,340	477	846	239	1,269	3	12	532	2,395	195
358		Total 554		177,191	32,488	11,555	20,503	5,800	30,766	81	281	12,911	58,068	4,738
360	Total Other Power Generation			21,684,383	3,418,189	1,268,646	2,373,353	710,355	3,856,789	16,988	32,472	1,408,421	7,986,451	612,720

OTHER POWER SUPPLY

366	555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
367		Demand	F10	32,296,960	5,921,597	2,106,188	3,737,085	1,057,258	5,607,753	14,755	51,240	2,353,237	10,584,276	863,572
368		Energy	F30	3,298,966	501,020	188,047	356,444	108,087	589,881	2,826	4,874	208,423	1,245,026	94,338
369		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
370		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
371		Total 555		35,595,926	6,422,617	2,294,235	4,093,528	1,165,345	6,197,634	17,580	56,115	2,561,660	11,829,301	957,910
374	556	System Control & Load Dispatch	F10	45,552	8,352	2,971	5,271	1,491	7,909	21	72	3,319	14,928	1,218
376	557	Other Expenses	F10	6,220,095	1,140,445	405,632	719,728	203,618	1,080,001	2,842	9,868	453,212	2,038,433	166,316
379	2010 Protocol Stip Embedded Cost Differentials													
380		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
381		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
382		Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
383		Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
384		ECD Hydro	F10	836,000	153,279	54,518	96,734	27,367	145,156	382	1,326	60,913	273,972	22,353
385				836,000	153,279	54,518	96,734	27,367	145,156	382	1,326	60,913	273,972	22,353
387	Total Other Power Supply			64,381,956	11,142,882	4,026,002	7,288,614	2,108,176	11,287,489	37,813	99,853	4,487,524	22,143,086	1,760,517
389	TOTAL PRODUCTION EXPENSE			125,864,781	21,083,885	7,688,076	14,078,578	4,122,055	22,181,847	82,814	192,785	8,557,575	44,394,086	3,483,081

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

485														
486														
487														
				CUSTOMER ACCOUNTS EXPENSE										
488	901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
489														
490	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-
491														
492	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-
493														
494	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
495														
496	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
497														
498	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-
499														
500	Distribution - METER - Unbundled													
501														
				CUSTOMER SERVICE EXPENSE										
502	A	B	C	D	E	F	G	H	I	J	K	L	M	N
503	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
504	907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
505														
506	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-
507														
508	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-
509														
510	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-
511														
512	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	-	-	-
513														
514														
515								SALES EXPENSE						
516														
517														
518	911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
519														
520	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
521														
522	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
523														
524	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
525														
526	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
527														
528														
529								ADMINISTRATION & GENERAL EXPENSE						
530														
531														
532	920	Administrative & General Salaries	F102P	1,206	221	79	140	39	209	1	2	88	395	32
533		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
534		System Overheads	F102P	2,263,725	415,050	147,625	261,936	74,104	393,053	1,034	3,591	164,941	741,862	60,529
535		Administrative & General Salaries		2,264,932	415,272	147,703	262,075	74,144	393,262	1,035	3,593	165,029	742,258	60,561
536														
537	921	Office Supplies & expenses	F102P	13,673	2,507	892	1,582	448	2,374	6	22	996	4,481	366
538		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
539		System Overheads	F102P	298,128	54,661	19,442	34,496	9,759	51,764	136	473	21,722	97,702	7,971
540		Office Supplies & expenses		311,801	57,168	20,334	36,079	10,207	54,138	142	495	22,719	102,183	8,337
541														
542	922	A&G Expenses Transferred	F102P	(974,333)	(178,642)	(63,539)	(112,740)	(31,895)	(169,174)	(445)	(1,546)	(70,992)	(319,306)	(26,052)
543														
544	923	Outside Services	F102P	1,467	269	96	170	48	255	1	2	107	481	39
545		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
546		System Overheads	F102P	557,538	102,224	36,359	64,513	18,251	96,806	255	885	40,624	182,715	14,908
547		Outside Services		559,005	102,493	36,454	64,683	18,299	97,061	255	887	40,730	183,196	14,947
548														
549	924	Property Insurance	F102P	1,101	202	72	127	36	191	1	2	80	361	29
550		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
551		System Overheads	F102P	91,797	16,831	5,986	10,622	3,005	15,939	42	146	6,689	30,083	2,455
552														
553	925	Injuries & Damages	F102P	425,643	78,041	27,758	49,251	13,934	73,905	194	675	31,013	139,490	11,381
554														
555	926	Employee Pensions & Benefits	F138P	2,343,445	422,787	151,029	269,485	76,720	408,026	1,158	3,694	168,632	778,847	63,066
556														
557	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
558														
559	928	Regulatory Commission Expense	F141	135,929	28,614	9,077	14,085	3,661	27,148	329	209	10,397	39,494	2,915
560		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
561														
562	929	Duplicate Charges	F138P	(3,356,620)	(605,576)	(216,325)	(385,996)	(109,890)	(584,434)	(1,659)	(5,291)	(241,540)	(1,115,578)	(90,333)
563														
564	930	Misc General Expenses												
565		Situs	F138P	-	-	-	-	-	-	-	-	-	-	-
566		Customer	F138P	-	-	-	-	-	-	-	-	-	-	-
567		Labor	F138P	521,827	94,144	33,630	60,008	17,084	90,857	258	823	37,550	173,430	14,043
568														
569	931	Rents	F102P	61,868	11,343	4,035	7,159	2,025	10,742	28	98	4,508	20,275	1,654
570														
571	935	Maintenance of General Plant	F108P	292,315	51,417	18,494	33,293	9,571	51,113	161	456	20,629	99,235	7,945
572														
573	TOTAL ADMINISTRATIVE & GEN EXPENSE			2,678,709	494,093	174,708	308,131	86,901	468,775	1,500	4,240	195,443	873,969	70,949
574														
575														
576	TOTAL O & M EXPENSE			128,543,491	21,577,978	7,862,784	14,386,709	4,208,956	22,650,622	84,314	197,025	8,753,018	45,268,055	3,554,030
577														

578 Distribution - METER - Unbundled

579

DEPRECIATION EXPENSE

580	A	B	C	D	E	F	G	H	I	J	K	L	M	N
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	20,132,298	3,691,225	1,312,891	2,329,510	659,041	3,495,591	9,197	31,941	1,466,889	6,597,704	538,307
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	2,133,027	391,087	139,101	246,813	69,826	370,359	974	3,384	155,418	699,030	57,034
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	4,229,125	775,403	275,795	489,352	138,443	734,307	1,932	6,710	308,145	1,385,958	113,080
590		System Generation	F10	192,921	35,372	12,581	22,323	6,315	33,497	88	306	14,057	63,223	5,158
591		Wind Generation	F10	11,133,882	2,041,380	726,076	1,288,303	364,473	1,933,187	5,086	17,664	811,242	3,648,767	297,703
592		Total 403OP		15,555,928	2,852,155	1,014,452	1,799,978	509,231	2,700,991	7,107	24,680	1,133,444	5,097,948	415,942
593														
594	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
598		Structures	F119	-	-	-	-	-	-	-	-	-	-	-
599		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-
600		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-
601		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
602		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
603		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-
604		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-
605		Services	F126	-	-	-	-	-	-	-	-	-	-	-
606		Meters	F127	-	-	-	-	-	-	-	-	-	-	-
607		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-
610		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-
611														
612	403GP	General Depreciation												
613		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
614		System Generation	F105P	922	169	60	107	30	160	0	1	67	302	25
615		System Generation	F105P	2,832	519	185	328	93	492	1	4	206	928	76
616		Energy	F30	7,489	1,137	427	809	245	1,339	6	11	473	2,826	214
617		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
618		System Generation	F105P	243,317	44,612	15,867	28,154	7,965	42,247	111	386	17,729	79,739	6,506
619		System Overheads	F102P	476,713	87,405	31,088	55,161	15,605	82,772	218	756	34,734	156,227	12,747
620		Simple Cycle Combustion Turbine	F10	201	37	13	23	7	35	0	0	15	66	5
621		Cholla	F10	3,435	630	224	397	112	596	2	5	250	1,126	92
622		Total General Expense		734,908	134,509	47,864	84,979	24,058	127,642	339	1,165	53,475	241,214	19,664
623														
624	403GV0	General Vehicles	F105P	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			38,556,160	7,068,976	2,514,308	4,461,280	1,262,156	6,694,583	17,617	61,170	2,809,225	12,635,897	1,030,947
632														

AMORTIZATION EXPENSE

633														
634														
635														
636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102P	8,012	1,469	523	927	262	1,391	4	13	584	2,626	214
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		8,012	1,469	523	927	262	1,391	4	13	584	2,626	214
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107P	81,600	14,961	5,321	9,442	2,671	14,168	37	129	5,946	26,742	2,182
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102P	323,580	59,328	21,102	37,441	10,593	56,183	148	513	23,577	106,043	8,652
651		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
652		System Generation	F105P	736,260	134,992	48,014	85,193	24,102	127,837	336	1,168	53,646	241,285	19,686
653		System Generation	F105P	231,690	42,480	15,109	26,809	7,585	40,229	106	368	16,882	75,929	6,195
654		System Generation	F105P	15,592	2,859	1,017	1,804	510	2,707	7	25	1,136	5,110	417
		System Generation	F105P	4,649	852	303	538	152	807	2	7	339	1,524	124
656		System Generation	F105P	441	81	29	51	14	77	0	1	32	144	12
657		System Generation	F10	974	179	64	113	32	169	0	2	71	319	26
658		Total Amort. Intangible Plant		1,394,786	255,732	90,958	161,391	45,659	242,178	637	2,213	101,628	457,096	37,294
659														

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	18,425	4,574	1,382	1,869	516	3,069	26	28	1,466	5,078	415
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	282,644	51,822	18,432	32,705	9,252	49,076	129	448	20,594	92,627	7,557
407	Amort of Prop Losses, Unrec Plant,	F110	2,370,776	588,580	177,875	240,551	66,336	394,905	3,409	3,555	188,698	653,462	53,404
TOTAL AMORTIZATION EXPENSE			4,074,643	902,178	289,171	437,444	122,025	690,619	4,206	6,257	312,970	1,210,889	98,885
							TAX OTHER THAN INCOME						
408	Total Taxes Other Than Income	F101P	5,481,244	997,955	355,419	631,686	179,322	952,756	2,644	8,663	396,842	1,808,981	146,978
							DEFERRED ITC						
41140	Deferred I T C - Federal	F101P	(154,249)	(28,084)	(10,002)	(17,776)	(5,046)	(26,812)	(74)	(244)	(11,168)	(50,907)	(4,136)
41141	Deferred I T C - Idaho	F101P	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			(154,249)	(28,084)	(10,002)	(17,776)	(5,046)	(26,812)	(74)	(244)	(11,168)	(50,907)	(4,136)
							DEFERRED INCOME TAXES						
41010	Deferred Income Tax - Federal-DR	F101P	14,440,618	2,629,163	936,368	1,664,208	472,432	2,510,084	6,966	22,824	1,045,500	4,765,854	387,220
41020	Deferred Income Tax - State-DR	F101P	-	-	-	-	-	-	-	-	-	-	-
41120	Deferred Income Tax - Federal-CR	F101P	(13,654,161)	(2,485,975)	(885,372)	(1,573,573)	(446,703)	(2,373,381)	(6,586)	(21,581)	(988,561)	(4,506,299)	(366,131)
41111	Deferred Income Tax - State-CR	F101P	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			786,457	143,188	50,996	90,635	25,729	136,703	379	1,243	56,939	259,555	21,089
							INCOME TAXES						
40911	State Income Taxes	F101P	(478,497)	(87,119)	(31,027)	(55,144)	(15,654)	(83,173)	(231)	(756)	(34,643)	(157,919)	(12,831)
40910	Federal Income Tax	F101P	(13,554,264)	(2,467,787)	(878,895)	(1,562,060)	(443,434)	(2,356,017)	(6,538)	(21,423)	(981,328)	(4,473,330)	(363,453)
TOTAL OPERATING EXPENSES			163,670,583	28,182,872	10,179,680	18,420,639	5,347,649	28,731,532	102,518	252,591	11,331,916	56,638,529	4,482,657

720 Distribution - METER - Unbundled

721

722

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
							STEAM PRODUCTION PLANT							
724	310	Land and Land Rights	F10	5,496,677	1,007,807	358,456	636,021	179,937	954,393	2,511	8,721	400,502	1,801,357	146,973
725		Total 310		5,496,677	1,007,807	358,456	636,021	179,937	954,393	2,511	8,721	400,502	1,801,357	146,973
726														
727	311	Structures and Improvements	F10	62,095,207	11,385,059	4,049,426	7,185,043	2,032,719	10,781,652	28,368	98,517	4,524,411	20,349,680	1,660,332
728		Total 311		62,095,207	11,385,059	4,049,426	7,185,043	2,032,719	10,781,652	28,368	98,517	4,524,411	20,349,680	1,660,332
729														
730	312	Boiler Plant Equipment	F10	241,668,900	44,309,616	15,759,998	27,963,534	7,911,157	41,961,209	110,404	383,418	17,608,597	79,199,105	6,461,860
731		Total 312		241,668,900	44,309,616	15,759,998	27,963,534	7,911,157	41,961,209	110,404	383,418	17,608,597	79,199,105	6,461,860
732														
733	314	Turbogenerator Units	F10	59,332,914	10,878,597	3,869,288	6,865,418	1,942,294	10,302,032	27,106	94,134	4,323,144	19,444,429	1,586,472
734		Total 314		59,332,914	10,878,597	3,869,288	6,865,418	1,942,294	10,302,032	27,106	94,134	4,323,144	19,444,429	1,586,472
735														
736	315	Accessory Electric Equipment	F10	28,928,131	5,303,928	1,886,496	3,347,277	946,977	5,022,820	13,216	45,896	2,107,776	9,480,252	773,494
737		Total 316		28,928,131	5,303,928	1,886,496	3,347,277	946,977	5,022,820	13,216	45,896	2,107,776	9,480,252	773,494
738														
739	316	Misc Power Plant Equipment	F10	1,995,930	365,951	130,161	230,949	65,338	346,555	912	3,167	145,428	654,101	53,368
740		Total 316		1,995,930	365,951	130,161	230,949	65,338	346,555	912	3,167	145,428	654,101	53,368
741														
742	S00	Unclassified Steam Plant - Acct 300	F10	2,991,423	548,473	195,080	346,138	97,926	519,404	1,367	4,746	217,963	980,341	79,986
743														
744														
745														
746	Total Steam Production Plant			402,509,183	73,799,432	26,248,905	46,574,381	13,176,347	69,888,066	183,883	638,597	29,327,820	131,909,266	10,762,486
747														
748														
749							NUCLEAR PRODUCTION							
750														
751														
752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
753														
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
755														
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
757														
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
759														
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
761														
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
763														
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
765														
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
767														
768														
769							HYDRAULIC PRODUCTION PLANT							
770														
771														
772	330	Land and Land Rights	F10	2,340,194	429,071	152,612	270,784	76,607	406,330	1,069	3,713	170,512	766,922	62,573
773														
774	331	Structures and Improvements	F10	16,485,450	3,022,582	1,075,069	1,907,533	539,660	2,862,385	7,531	26,155	1,201,171	5,402,569	440,796
775														
776	332	Reservoirs, Dams & Waterways	F10	31,045,294	5,692,106	2,024,562	3,592,254	1,016,284	5,390,425	14,183	49,255	2,262,037	10,174,083	830,104
777														
778	333	Water Wheel, Turbines, & Generators	F10	8,387,526	1,537,840	546,977	970,521	274,570	1,456,334	3,832	13,307	611,136	2,748,738	224,270
779														
780	334	Accessory Electric Equipment	F10	5,038,180	923,743	328,556	582,968	164,927	874,784	2,302	7,993	367,094	1,651,099	134,713
781														
782	335	Misc. Power Plant Equipment	F10	151,171	27,717	9,858	17,492	4,949	26,248	69	240	11,015	49,541	4,042
783														
784	336	Roads, Railroads & Bridges	F10	1,474,512	270,349	96,158	170,616	48,269	256,021	674	2,339	107,437	483,223	39,426
785														
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
787														
788	Total Hydraulic Plant			64,922,326	11,903,407	4,233,792	7,512,169	2,125,266	11,272,528	29,659	103,002	4,730,402	21,276,176	1,735,925
789														
790	Distribution - METER - Unbundled													

791	A	B	C	D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10	3,007,808	551,477	196,149	348,034	98,462	522,249	1,374	4,772	219,156	985,711	80,424
794		Total 340		3,007,808	551,477	196,149	348,034	98,462	522,249	1,374	4,772	219,156	985,711	80,424
795														
796	341	Structures and Improvements	F10	13,579,128	2,489,712	885,538	1,571,242	444,520	2,357,757	6,204	21,544	989,409	4,450,117	363,085
797		Total 341		13,579,128	2,489,712	885,538	1,571,242	444,520	2,357,757	6,204	21,544	989,409	4,450,117	363,085
798														
799	342	Fuel Holders, Producers & Access	F10	956,906	175,447	62,403	110,724	31,325	166,149	437	1,518	69,723	313,595	25,586
800		Total 342		956,906	175,447	62,403	110,724	31,325	166,149	437	1,518	69,723	313,595	25,586
801														
802	343	Prime Movers	F10	265,149,224	48,614,697	17,291,225	30,680,445	8,679,797	46,038,121	121,131	420,670	19,319,432	86,894,016	7,089,689
803		Total 343		265,149,224	48,614,697	17,291,225	30,680,445	8,679,797	46,038,121	121,131	420,670	19,319,432	86,894,016	7,089,689
804														
805	344	Generators	F10	29,446,063	5,398,890	1,920,272	3,407,207	963,932	5,112,749	13,452	46,717	2,145,513	9,649,987	787,343
806		Total 344		29,446,063	5,398,890	1,920,272	3,407,207	963,932	5,112,749	13,452	46,717	2,145,513	9,649,987	787,343
807														
808	345	Accessory Electric Plant	F10	19,171,041	3,514,981	1,250,205	2,218,283	627,574	3,328,687	8,758	30,416	1,396,850	6,282,684	512,605
809		Total 345		19,171,041	3,514,981	1,250,205	2,218,283	627,574	3,328,687	8,758	30,416	1,396,850	6,282,684	512,605
810														
811	346	Misc. Power Plant Equipment	F10	941,306	172,587	61,386	108,919	30,814	163,440	430	1,493	68,586	308,482	25,169
812														
813	O00	Unclassified Other Prod - Acct 300	F10	(32,699)	(5,995)	(2,132)	(3,784)	(1,070)	(5,678)	(15)	(52)	(2,383)	(10,716)	(874)
814														
815	Total Other Production Plant			332,218,777	60,911,795	21,665,044	38,441,070	10,875,354	57,683,474	151,771	527,079	24,206,287	108,873,876	8,883,027
816														
817	Experimental Plant													
818	103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-
819														
820	TOTAL PRODUCTION PLANT			799,650,286	146,614,634	52,147,741	92,527,621	26,176,967	138,844,067	365,313	1,268,678	58,264,509	262,059,318	21,381,438
821														
822								TRANSMISSION PLANT						
823	350	Land and Land Rights												
824		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
825		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
826				-	-	-	-	-	-	-	-	-	-	-
827	352	Structures and Improvements												
828		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
829		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
830				-	-	-	-	-	-	-	-	-	-	-
831	353	Station Equipment												
832		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
833		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
834				-	-	-	-	-	-	-	-	-	-	-
835	354	Towers and Fixtures												
836		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
837		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
838				-	-	-	-	-	-	-	-	-	-	-
839	355	Poles and Fixtures												
840		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
841		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
842				-	-	-	-	-	-	-	-	-	-	-
843	356	Overhead Conductors												
844		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
845		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
846				-	-	-	-	-	-	-	-	-	-	-
847	357	Underground Conduit												
848		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
849		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
850				-	-	-	-	-	-	-	-	-	-	-
851	358	Underground Conductors												
852		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
853		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
854				-	-	-	-	-	-	-	-	-	-	-
855	359	Roads and Trails												
856		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
857		Direct Assigned	A	- -	-	-	-	-	-	-	-	-	-	-
858				-	-	-	-	-	-	-	-	-	-	-
859														
860	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
861	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
862														
863	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-	-	-	-
864	Distribution - METER - Unbundled							DISTRIBUTION PLANT						

865	A	B	C		D	E	F	G	H	I	J	K	L	M	N
866	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
867															
868	360	Land and Land Rights													
869		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
870		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
871					-	-	-	-	-	-	-	-	-	-	-
872	361	Structures and Improvements													
873		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
874		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
875					-	-	-	-	-	-	-	-	-	-	-
876	362	Station Equipment													
877		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
878		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
879					-	-	-	-	-	-	-	-	-	-	-
880	364	Poles, Towers & Fixtures													
881		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
882		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
883		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
884					-	-	-	-	-	-	-	-	-	-	-
885	365	Overhead Conductors													
886		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
887		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
888		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
889					-	-	-	-	-	-	-	-	-	-	-
890	366	Underground Conduit													
891		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
892		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
893		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
894					-	-	-	-	-	-	-	-	-	-	-
895	367	Underground Conductors													
896		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
897		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
898		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
899					-	-	-	-	-	-	-	-	-	-	-
900	368	Line Transformers													
901		Demand Secondary	F21		-	-	-	-	-	-	-	-	-	-	-
902		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
903					-	-	-	-	-	-	-	-	-	-	-
904	369	Services													
905		Customer	F70		-	-	-	-	-	-	-	-	-	-	-
906		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
907					-	-	-	-	-	-	-	-	-	-	-
908	370	Meters													
909		Customer	F60		-	-	-	-	-	-	-	-	-	-	-
910		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
911					-	-	-	-	-	-	-	-	-	-	-
912	371	Install on Customers' Premises													
913		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
914		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
915		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
916					-	-	-	-	-	-	-	-	-	-	-
917	372	Leased Property													
918		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
919		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
920		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
921					-	-	-	-	-	-	-	-	-	-	-
922															
923	373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-
924															
925															
926	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-	-	-	-
927	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-	-	-	-
928	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-	-	-	-
929															
930	Distribution - METER - Unbundled									GENERAL PLANT					
931															

932	A	B	C	D	E	F	G	H	I	J	K	L	M	N
933	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
934	389	Land and Land Rights												
935		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
936		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
937		System Generation	F105P	13	2	1	1	0	2	0	0	1	4	0
938		System Generation	F105P	30	6	2	3	1	5	0	0	2	10	1
939		System Overheads	F102P	211,792	38,832	13,812	24,507	6,933	36,774	97	336	15,432	69,408	5,663
940		Total Land & Land Rights		211,835	38,840	13,814	24,511	6,935	36,781	97	336	15,435	69,422	5,664
941														
942	390	Structures and Improvements												
943		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
944		System Generation	F105P	13,005	2,385	848	1,505	426	2,258	6	21	948	4,262	348
945		System Generation	F105P	55,462	10,169	3,617	6,418	1,816	9,630	25	88	4,041	18,176	1,483
946		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
947		System Generation	F102P	146,168	26,800	9,532	16,913	4,785	25,379	67	232	10,650	47,902	3,908
948		Energy	F102P	91,464	16,770	5,965	10,583	2,994	15,881	42	145	6,664	29,974	2,446
949		System Overheads	F102P	2,717,114	498,179	177,192	314,398	88,946	471,775	1,241	4,311	197,976	890,446	72,652
950														
951		Total Structures and Improvements		3,023,214	554,302	197,153	349,816	98,966	524,924	1,381	4,796	220,279	990,760	80,836
952														
953	391	Office Furniture & Equipment												
954		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
955		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
958		System Generation	F105P	93,470	17,138	6,095	10,815	3,060	16,229	43	148	6,810	30,632	2,499
959		Energy	F30	1,088	165	62	118	36	195	1	2	69	411	31
960		System Overheads	F102P	1,509,685	276,798	98,451	174,686	49,420	262,128	690	2,395	109,999	494,750	40,367
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	239	44	16	28	8	41	0	0	17	78	6
963		Total Office Furniture & Equipment		1,604,482	294,145	104,624	185,646	52,524	278,593	733	2,545	116,896	525,871	42,903
964														
965	392	Transportation Equipment												
966		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
967		System Overheads	F102P	190,669	34,959	12,434	22,062	6,242	33,106	87	303	13,893	62,485	5,098
968		System Generation	F105P	544,334	99,803	35,498	62,985	17,819	94,513	249	864	39,662	178,388	14,555
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105P	17,655	3,237	1,151	2,043	578	3,065	8	28	1,286	5,786	472
971		Energy	F30	31,833	4,835	1,815	3,439	1,043	5,692	27	47	2,011	12,014	910
972		System Generation	F105P	2,740	502	179	317	90	476	1	4	200	898	73
973		Cholla	F10	7,339	1,346	479	849	240	1,274	3	12	535	2,405	196
974		Simple Cycle Combustion Turbine	F10	1,732	318	113	200	57	301	1	3	126	568	46
975		Total Transportation Equipment		796,301	144,999	51,668	91,896	26,068	138,427	377	1,260	57,712	262,543	21,351
976														
977	393	Stores Equipment												
978		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
979		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102P	7,188	1,318	469	832	235	1,248	3	11	524	2,356	192
982		System Generation	F105P	143,810	26,367	9,378	16,640	4,708	24,970	66	228	10,478	47,129	3,845
983		Simple Cycle Combustion Turbine	F10	2,094	384	137	242	69	364	1	3	153	686	56
984		Total Stores Equipment		153,091	28,069	9,984	17,714	5,012	26,581	70	243	11,155	50,171	4,093
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
988		System Generation	F105P	3,623	664	236	419	119	629	2	6	264	1,187	97
989		System Generation	F105P	551,737	101,160	35,981	63,842	18,061	95,799	252	875	40,201	180,814	14,753
990		System Overheads	F102P	60,646	11,119	3,955	7,017	1,985	10,530	28	96	4,419	19,875	1,622
991		Energy	F30	7,710	1,171	439	833	253	1,379	7	11	487	2,910	220
992		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	42,714	7,832	2,786	4,942	1,398	7,416	20	68	3,112	13,998	1,142
994		Simple Cycle Combustion Turbine	F10	2,203	404	144	255	72	383	1	3	161	722	59
995		Total Tools, Shop & Garage Equipment		668,634	122,350	43,540	77,309	21,888	116,135	309	1,060	48,644	219,506	17,893
996														
997	395	Laboratory Equipment												
998		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
999		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102P	139,843	25,640	9,120	16,181	4,578	24,281	64	222	10,189	45,829	3,739
1002		Energy	F30	86,351	13,114	4,922	9,330	2,829	15,440	74	128	5,456	32,589	2,469
1003		System Generation	F105P	150,504	27,595	9,815	17,415	4,927	26,132	69	239	10,966	49,323	4,024
1004		Cholla	F10	5,478	1,004	357	634	179	951	3	9	399	1,795	146
1005		Simple Cycle Combustion Turbine	F10	344	63	22	40	11	60	0	1	25	113	9
1006		Total Laboratory Equipment		382,521	67,417	24,236	43,600	12,524	66,864	209	597	27,035	129,649	10,388
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1010		System Generation	F105P	10,164	1,864	663	1,176	333	1,765	5	16	741	3,331	272
1011		System Generation	F105P	1,096,435	201,030	71,502	126,869	35,892	190,375	501	1,740	79,889	359,321	29,317
1012		System Overheads	F102P	173,642	31,837	11,324	20,092	5,684	30,150	79	275	12,652	56,906	4,643
1013		System Generation	F105P	41,025	7,522	2,675	4,747	1,343	7,123	19	65	2,989	13,445	1,097
1014		Energy	F30	15,437	2,344	880	1,668	506	2,760	13	23	975	5,826	441
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	33,520	6,146	2,186	3,879	1,097	5,820	15	53	2,442	10,985	896
1017		Total Power Operated Equipment		1,370,223	250,742	89,230	158,430	44,855	237,993	632	2,172	99,688	449,813	36,666
1018														
1019	397	Communication Equipment												
1020		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1021		System Generation	F105P	16,004	2,934	1,044	1,852	524	2,779	7	25	1,166	5,245	428
1022		System Generation	F105P	44,100	8,086	2,876	5,103	1,444	7,657	20	70	3,213	14,452	1,179
1023		System Overheads	F102P	3,052,060	559,590	199,035	353,154	99,911	529,932	1,394	4,842	222,381	1,000,213	81,607
1024		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1025		System Generation	F105P	4,414,158	809,329	287,861	510,763	144,500	766,435	2,017	7,003	321,627	1,446,596	118,028
1026		Energy	F30	23,467	3,564	1,338	2,536	769	4,196	20	35	1,483	8,856	671
1027		Cholla	F10	31,505	5,776	2,055	3,645	1,031	5,470	14	50	2,296	10,325	842
1028		Simple Cycle Combustion Turbine	F10	408	75	27	47	13	71	0	1	30	134	11
1029		Total Communication Equipment		7,581,701	1,389,354	494,234	877,100	248,192	1,316,540	3,473	12,026	552,194	2,485,821	202,767
1030														
1031	Distribution - METER - Unbundled								GENERAL PLANT					
1032														
1033	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1037		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1040		System Overheads	F102P	62,056	11,378	4,047	7,180	2,031	10,775	28	98	4,522	20,337	1,659
1041		System Energy	F30	259	39	15	28	8	46	0	0	16	98	7

1042		Simple Cycle Combustion Turbine	F105P	67,085	12,300	4,375	7,762	2,196	11,648	31	106	4,888	21,985	1,794
1043		Total Misc. Equipment		129,399	23,717	8,436	14,971	4,236	22,469	59	205	9,426	42,419	3,460
1044														
1045	399	Coal Mine	F30	5,159,158	783,530	294,082	557,432	169,035	922,498	4,419	7,623	325,946	1,947,059	147,533
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105P	664,877	121,904	43,359	76,933	21,765	115,443	304	1,055	48,445	217,892	17,778
1052		System Overheads	F102P	39,309	7,207	2,563	4,549	1,287	6,825	18	62	2,864	12,882	1,051
1053														
1054		Remove Capital Lease		(704,186)	(129,111)	(45,922)	(81,481)	(23,052)	(122,269)	(322)	(1,117)	(51,309)	(230,774)	(18,829)
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102P	1,411,247	258,750	92,032	163,296	46,198	245,036	645	2,239	102,827	462,490	37,735
1060	GV0	Unclassified Gen Veh - Acct 300	F102P	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			22,491,806	3,956,214	1,423,035	2,561,722	736,433	3,932,843	12,404	35,103	1,587,237	7,635,524	611,291
1063														
1064														
1065														
1066									INTANGIBLE PLANT					
1067														
1068	301	Organization												
1069		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102P	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107P	3,541,431	649,316	230,948	409,779	115,931	614,902	1,618	5,619	258,038	1,160,589	94,693
1076		System Generation	F105P	510,343	93,571	33,281	59,052	16,706	88,611	233	810	37,185	167,248	13,646
1077		System Generation	F105P	8,651,421	1,586,225	564,187	1,001,057	283,209	1,502,155	3,952	13,726	630,364	2,835,221	231,326
1078		System Generation	F105P	461,608	84,635	30,103	53,413	15,111	80,149	211	732	33,634	151,277	12,343
1079		System Generation	F105P	35,525	6,514	2,317	4,111	1,163	6,168	16	56	2,588	11,642	950
1080		Total Franchise & Consent		13,200,329	2,420,260	860,835	1,527,411	432,120	2,291,986	6,030	20,943	961,809	4,325,977	352,957
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107P	11,938,679	2,188,938	778,559	1,381,426	390,819	2,072,925	5,454	18,941	869,882	3,912,513	319,222
1084		System Generation	F105P	9,257,109	1,697,276	603,686	1,071,141	303,036	1,607,321	4,229	14,687	674,496	3,033,716	247,521
1085		System Overheads	F102P	11,321,298	2,075,742	738,298	1,309,989	370,609	1,965,728	5,172	17,962	824,898	3,710,186	302,714
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		32,517,085	5,961,957	2,120,543	3,762,555	1,064,464	5,645,974	14,855	51,590	2,369,276	10,656,415	869,458
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102P	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			45,717,414	8,382,217	2,981,378	5,289,967	1,496,583	7,937,960	20,886	72,533	3,331,085	14,982,392	1,222,414
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			867,859,507	158,953,065	56,552,154	100,379,309	28,409,983	150,714,870	398,603	1,376,314	63,182,831	284,677,235	23,215,143
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1102				Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1103	FERC ACCT	DESCRIPTION	COSFactor											
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1108		System Generation	F10	527,467	96,710	34,398	61,033	17,267	91,585	241	837	38,433	172,860	14,104
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		527,467	96,710	34,398	61,033	17,267	91,585	241	837	38,433	172,860	14,104
1112														
1113	114	Electric Plant Acquisition Adjust	F10	8,553,673	1,568,303	557,812	989,746	280,009	1,485,183	3,908	13,571	623,242	2,803,188	228,712
1114														
1115	115	Accum Provision for Asset Acq Adj	F10	(8,132,643)	(1,491,107)	(530,356)	(941,029)	(266,226)	(1,412,079)	(3,715)	(12,903)	(592,565)	(2,665,209)	(217,455)
1116														
1117	128	Pensions	F102P	-	-	-	-	-	-	-	-	-	-	-
1118														
1119	124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-
1120														
1121	151	Fuel Stock	F30	11,015,792	1,672,987	627,921	1,190,225	360,922	1,969,710	9,436	16,276	695,958	4,157,346	315,011
1122		Cholla	F30	492,025	74,725	28,046	53,162	16,121	87,978	421	727	31,085	185,689	14,070
1123		Total Fuel Stock		11,507,817	1,747,711	655,968	1,243,386	377,043	2,057,688	9,858	17,003	727,043	4,343,035	329,082
1124														
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1126														
1127	25316	DG&T Working Capital Deposit	F30	(134,578)	(20,439)	(7,671)	(14,541)	(4,409)	(24,064)	(115)	(199)	(8,502)	(50,790)	(3,848)
1128														
1129	25317	DG&T Working Capital Deposit	F30	(176,605)	(26,821)	(10,067)	(19,082)	(5,786)	(31,578)	(151)	(261)	(11,158)	(66,651)	(5,050)
1130														
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1132														
1133	154	Materials and Supplies	F102P	10,721,349	1,965,743	699,173	1,240,568	350,969	1,861,558	4,898	17,010	781,184	3,513,573	286,673
1134														
1135	163	Stores Expense Undistributed	F102P	-	-	-	-	-	-	-	-	-	-	-
1136														
1137	25318	Provo Working Capital Deposit	F102P	(13,379)	(2,453)	(872)	(1,548)	(438)	(2,323)	(6)	(21)	(975)	(4,384)	(358)
1138														
1139	165	Prepayments	F102P	-	-	-	-	-	-	-	-	-	-	-
1140		General Plant	F42	367,132	236,861	49,836	6,284	1,156	25,410	2,697	376	44,368	72	72
1141		System Generation	F102P	164,859	30,227	10,751	19,076	5,397	28,625	75	262	12,012	54,027	4,408
1142		System Energy	F102P	921	169	60	107	30	160	0	1	67	302	25
1143		System Overheads	F102P	549,897	100,823	35,861	63,629	18,001	95,479	251	872	40,067	180,211	14,703
1144		Total Prepayments		1,082,809	368,079	96,508	89,095	24,585	149,674	3,023	1,512	96,514	234,612	19,208
1145														
1146	182	Misc Regulatory Assets	F102P	(3,108,947)	(570,021)	(202,744)	(359,737)	(101,773)	(539,809)	(1,420)	(4,932)	(226,526)	(1,018,856)	(83,129)
1147		System Generation	F102P	3,524,519	646,215	229,845	407,822	115,377	611,966	1,610	5,592	256,805	1,155,046	94,240
1148		Simple Cycle Combustion Turbine	F102P	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102P	4,002	734	261	463	131	695	2	6	292	1,311	107
1150		Energy	F30	10,822,901	1,643,692	616,926	1,169,383	354,602	1,935,220	9,271	15,991	683,771	4,084,549	309,496
1151		System Generation	F102P	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102P	1,415,993	259,620	92,341	163,845	46,353	245,860	647	2,247	103,173	464,046	37,862
1153		Total Misc Regulatory Assets		12,658,469	1,980,241	736,630	1,381,777	414,690	2,253,932	10,109	18,903	817,515	4,686,096	358,576
1154														
1155	186	Misc Deferred Debits	F102P	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102P	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102P	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102P	4,489,037	823,058	292,744	519,427	146,951	779,436	2,051	7,122	327,082	1,471,136	120,030
1159		System Overheads	F102P	23,084	4,232	1,505	2,671	756	4,008	11	37	1,682	7,565	617
1160		System Energy	F102P	323,501	59,313	21,097	37,432	10,590	56,170	148	513	23,571	106,017	8,650
1161		System Net Steam Plant	F102P	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102P	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		4,835,622	886,604	315,346	559,530	158,297	839,614	2,209	7,672	352,335	1,584,718	129,297
1164														
1165	CWC	Cash Working Capital	F137P	223,714	37,553.72	13,684.17	25,038.24	7,325.15	39,420.52	146.74	342.90	15,233.51	78,783.29	6,185.34
1166														
1167	OWC	Other Working Capital	F137P	113,296	19,018	6,930	12,680	3,710	19,964	74	174	7,715	39,899	3,132
1168		Total Other Working Capital		113,296	19,018	6,930	12,680	3,710	19,964	74	174	7,715	39,899	3,132
1169														
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1171														
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1173														
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			41,767,012	7,129,142	2,567,483	4,626,656	1,357,034	7,328,574	30,479	63,640	2,846,015	14,669,730	1,148,258
1176														
1177	Distribution - METER - Unbundled													
1178														

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102P	(438,568)	(80,411)	(28,600)	(50,747)	(14,357)	(76,149)	(200)	(696)	(31,955)	(143,726)	(11,727)
1185														
1186	2282	Accum Prov for Injuries & Damages	F102P	(337,136)	(61,813)	(21,986)	(39,010)	(11,036)	(58,537)	(154)	(535)	(24,565)	(110,485)	(9,014)
1187														
1188	2283	Accum Prov for Pension & Benefits	F102P	(45,533)	(8,348)	(2,969)	(5,269)	(1,491)	(7,906)	(21)	(72)	(3,318)	(14,922)	(1,217)
1189														
1190	25335	Accum Prov for Pensions Obligation	F102P	(7,508,011)	(1,376,582)	(489,621)	(868,753)	(245,779)	(1,303,623)	(3,430)	(11,912)	(547,052)	(2,460,506)	(200,753)
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	(19,299)	(3,538)	(1,259)	(2,233)	(632)	(3,351)	(9)	(31)	(1,406)	(6,324)	(516)
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	(517,191)	(78,547)	(29,481)	(55,881)	(16,945)	(92,478)	(443)	(764)	(32,675)	(195,187)	(14,790)
1195	254	Situs	F102P	(85,924,605)	(15,754,142)	(5,603,417)	(9,942,345)	(2,812,787)	(14,919,174)	(39,254)	(136,323)	(6,260,680)	(28,158,989)	(2,297,494)
1196	254	SG	F102P	(1,194,569)	(219,022)	(77,902)	(138,224)	(39,105)	(207,414)	(546)	(1,895)	(87,039)	(391,481)	(31,941)
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	(337,157)	(51,205)	(19,219)	(36,429)	(11,047)	(60,286)	(289)	(498)	(21,301)	(127,243)	(9,641)
1199														
1200	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	(3,356,059)	(615,328)	(218,859)	(388,330)	(109,862)	(582,716)	(1,533)	(5,325)	(244,531)	(1,099,839)	(89,736)
1205														
1206	190	Accum Deferred Income Taxes	F104P	21,354,932	3,909,998	1,391,216	2,469,668	699,070	3,708,765	9,824	33,862	1,554,313	7,006,899	571,317
1207		Customer System	F104P	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138P	1,985,280	358,169	127,946	228,298	64,994	345,665	981	3,130	142,859	659,811	53,427
1209		System Generation	F104P	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104P	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	-	-	-	-	-	-	-	-	-	-	-
1212		TROJP	F104P	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104P	716,601	131,207	46,685	82,874	23,458	124,454	330	1,136	52,158	235,128	19,172
1214		Energy	F104P	1,622,304	297,037	105,689	187,617	53,107	281,750	746	2,572	118,079	532,304	43,402
1215		System Net Plant	F104P	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104P	-	-	-	-	-	-	-	-	-	-	-
1217		Total Accum Deferred Income Taxes		25,679,117	4,696,411	1,671,535	2,968,457	840,630	4,460,634	11,881	40,700	1,867,409	8,434,143	687,318
1218														
1219	281	Accum Deferred Income Taxes	F104P	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104P	(79,383,929)	(14,534,862)	(5,171,646)	(9,180,640)	(2,598,692)	(13,786,809)	(36,521)	(125,876)	(5,777,939)	(26,047,154)	(2,123,790)
1222		DITBAL	F104P	(10,543)	(1,930)	(687)	(1,219)	(345)	(1,831)	(5)	(17)	(767)	(3,459)	(282)
1223		System Net Plant	F104P	229,395	42,001	14,944	26,529	7,509	39,840	106	364	16,696	75,268	6,137
1224		Labor	F138P	(86,756)	(15,652)	(5,591)	(9,977)	(2,840)	(15,105)	(43)	(137)	(6,243)	(28,833)	(2,335)
1225		GPS	F104P	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104P	-	-	-	-	-	-	-	-	-	-	-
1227		SNPD	F104P	(7,788,215)	(1,425,989)	(507,381)	(900,696)	(254,953)	(1,352,599)	(3,583)	(12,350)	(566,863)	(2,555,439)	(208,361)
1228		SCHMDEXP	F104P	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104P	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104P	-	-	-	-	-	-	-	-	-	-	-
1231		IBT	F104P	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104P	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104P	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104P	(166,606)	(30,505)	(10,854)	(19,268)	(5,454)	(28,935)	(77)	(264)	(12,126)	(54,666)	(4,457)
1235		SG	F104P	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		(87,206,653)	(15,966,937)	(5,681,215)	(10,085,270)	(2,854,775)	(15,145,439)	(40,122)	(138,280)	(6,347,243)	(28,614,284)	(2,333,088)
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104P	321,310	58,830	20,932	37,159	10,518	55,803	148	509	23,386	105,427	8,596
1240		System Generation	F104P	(1,063,150)	(194,658)	(69,261)	(122,952)	(34,803)	(184,640)	(489)	(1,686)	(77,381)	(348,837)	(28,443)
1241		Energy	F104P	(817,356)	(149,654)	(53,248)	(94,526)	(26,757)	(141,952)	(376)	(1,296)	(59,491)	(268,188)	(21,867)
1242		Labor	F138P	(600,139)	(108,273)	(38,677)	(69,013)	(19,647)	(104,492)	(297)	(946)	(43,185)	(199,457)	(16,151)
1243		General Plant	F104P	(189,246)	(34,650)	(12,329)	(21,886)	(6,195)	(32,867)	(87)	(300)	(13,774)	(62,095)	(5,063)
1244		System Net Plant	F104P	(27,545)	(5,043)	(1,794)	(3,186)	(902)	(4,784)	(13)	(44)	(2,005)	(9,038)	(737)
1245		TROJP	F104P	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104P	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104P	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104P	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		(2,376,127)	(433,448)	(154,378)	(274,404)	(77,786)	(412,933)	(1,114)	(3,762)	(172,450)	(782,187)	(63,665)
1250														
1251	255	Accum Investment Tax Credit	F104P	(25,486)	(4,666)	(1,660)	(2,947)	(834)	(4,426)	(12)	(40)	(1,855)	(8,362)	(682)
1252	TOTAL RATE BASE DEDUCTIONS			(154,904,696)	(28,361,974)	(10,091,508)	(17,914,408)	(5,070,921)	(26,902,761)	(71,269)	(245,626)	(11,274,570)	(50,827,406)	(4,144,252)
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	(182,281,839)	(33,421,091)	(11,887,179)	(21,091,851)	(5,967,091)	(31,649,775)	(83,274)	(289,198)	(13,281,508)	(59,736,932)	(4,873,940)
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	(26,993,978)	(4,949,304)	(1,760,363)	(3,123,476)	(883,662)	(4,686,991)	(12,332)	(42,827)	(1,966,848)	(8,846,396)	(721,778)
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	27,164,227	4,980,519	1,771,466	3,143,176	889,235	4,716,551	12,410	43,097	1,979,253	8,902,190	726,330
1266		System Generation	F10	(27,572,703)	(5,055,412)	(1,798,104)	(3,190,440)	(902,607)	(4,787,476)	(12,596)	(43,745)	(2,009,016)	(9,036,055)	(737,252)
1267		System Generation	F10	(2,276,386)	(417,372)	(148,450)	(263,401)	(74,519)	(395,251)	(1,040)	(3,612)	(165,863)	(746,011)	(60,867)
1268		Total Other Production - Accum Depr		(2,684,862)	(492,265)	(175,088)	(310,666)	(87,890)	(466,175)	(1,227)	(4,260)	(195,626)	(879,876)	(71,789)
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			(211,960,679)	(38,862,660)	(13,822,631)	(24,525,993)	(6,938,643)	(36,802,941)	(96,832)	(336,284)	(15,443,982)	(69,463,204)	(5,667,508)
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-
1280														
1281														
1282								DISTRIBUTION PLANT						
1283														
1284	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
1285														
1286	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-
1287														
1288	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
1289														
1290	Distribution - METER - Unbundled													
1291														

1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1293	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-
1296														
1297	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
1298														
1299	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
1300														
1301	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-
1302														
1303	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
1304														
1305	108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-
1306														
1307	108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
1308														
1309	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102P	-	-	-	-	-	-	-	-	-	-	-
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-
1323														
1324								GENERAL PLANT						
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107P	-	-	-	-	-	-	-	-	-	-	-
1327		System Generation	F105P	(33,987)	(6,231)	(2,216)	(3,933)	(1,113)	(5,901)	(16)	(54)	(2,476)	(11,138)	(909)
1328		System Generation	F105P	(115,192)	(21,120)	(7,512)	(13,329)	(3,771)	(20,001)	(53)	(183)	(8,393)	(37,750)	(3,080)
1329		System Generation	F105P	(2,897,376)	(531,229)	(188,947)	(335,256)	(94,847)	(503,074)	(1,324)	(4,597)	(211,110)	(949,520)	(77,471)
1330		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1331		System Overheads	F102P	(3,095,885)	(567,626)	(201,893)	(358,225)	(101,345)	(537,542)	(1,414)	(4,912)	(225,574)	(1,014,575)	(82,779)
1332		Energy	F30	(107,332)	(16,301)	(6,118)	(11,597)	(3,517)	(19,192)	(92)	(159)	(6,781)	(40,507)	(3,069)
1333		Simple Cycle Combustion Turbine	F10	(2,835)	(520)	(185)	(328)	(93)	(492)	(1)	(4)	(207)	(929)	(76)
1334		Cholla	F10	(68,391)	(12,539)	(4,460)	(7,913)	(2,239)	(11,875)	(31)	(109)	(4,983)	(22,413)	(1,829)
1335		Total General Plant Accumulated Depr		(6,320,997)	(1,155,567)	(411,331)	(730,581)	(206,924)	(1,098,077)	(2,931)	(10,017)	(459,524)	(2,076,833)	(169,213)
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			(6,320,997)	(1,155,567)	(411,331)	(730,581)	(206,924)	(1,098,077)	(2,931)	(10,017)	(459,524)	(2,076,833)	(169,213)
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			(218,281,676)	(40,018,227)	(14,233,962)	(25,256,574)	(7,145,567)	(37,901,018)	(99,763)	(346,301)	(15,903,507)	(71,540,037)	(5,836,721)
1350														
1351														
1352								ACCUMULATED AMORTIZATION						
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108P	-	-	-	-	-	-	-	-	-	-	-
1358		Customer - System	F108P	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108P	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108P	(101,014)	(17,768)	(6,391)	(11,505)	(3,307)	(17,663)	(56)	(158)	(7,129)	(34,292)	(2,745)
1361		Energy	F108P	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		(101,014)	(17,768)	(6,391)	(11,505)	(3,307)	(17,663)	(56)	(158)	(7,129)	(34,292)	(2,745)
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	(157,927)	(23,985)	(9,002)	(17,064)	(5,174)	(28,239)	(135)	(233)	(9,978)	(59,601)	(4,516)
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107P	(3,337,362)	(611,900)	(217,640)	(386,167)	(109,250)	(579,470)	(1,525)	(5,295)	(243,169)	(1,093,712)	(89,236)
1368		System Generation	F105P	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105P	(29,441)	(5,398)	(1,920)	(3,407)	(964)	(5,112)	(13)	(47)	(2,145)	(9,648)	(787)
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105P	(4,589,773)	(841,528)	(299,314)	(531,083)	(150,249)	(796,927)	(2,097)	(7,282)	(334,422)	(1,504,149)	(122,724)
1372		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1373		System Generation	F105P	(5,309,892)	(973,560)	(346,275)	(614,408)	(173,822)	(921,962)	(2,426)	(8,424)	(386,892)	(1,740,144)	(141,978)
1374		System Generation	F10	(306,187)	(56,139)	(19,967)	(35,429)	(10,023)	(53,163)	(140)	(486)	(22,310)	(100,343)	(8,187)
1375		System Generation	F10	(1,561)	(286)	(102)	(181)	(51)	(271)	(1)	(2)	(114)	(512)	(42)
1376		System Overheads	F102P	(8,356,231)	(1,532,102)	(544,936)	(966,900)	(273,546)	(1,450,901)	(3,817)	(13,258)	(608,856)	(2,738,482)	(223,433)
1377		Total Accum Prov for Amort-Intangible		(21,930,448)	(4,020,914)	(1,430,154)	(2,537,575)	(717,905)	(3,807,805)	(10,019)	(34,794)	(1,597,907)	(7,186,990)	(586,387)
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			(22,189,389)	(4,062,666)	(1,445,548)	(2,566,143)	(726,386)	(3,853,707)	(10,210)	(35,185)	(1,615,013)	(7,280,883)	(593,649)

TransmissionTotal - **Transmission - Total - Unbundled**

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12		Operating Revenues		53,177,231	10,316,952	3,472,670	5,929,483	1,670,769	8,458,011	74,036	89,437	4,000,337	17,890,563	1,274,973
13														
14		Operating Expenses												
15		Operation & Maintenance Expenses		15,155,874	2,769,018	984,887	1,748,179	495,179	2,638,246	7,433	23,987	1,100,492	4,983,245	405,206
16		Depreciation Expense		8,398,614	1,539,873	547,700	971,805	274,933	1,458,260	3,837	13,325	611,944	2,752,372	224,566
17		Amortization Expense		331,870	60,848	21,642	38,401	10,864	57,623	152	527	24,181	108,760	8,874
18		Taxes Other Than Income		2,740,814	496,550	177,021	322,152	91,132	477,198	1,284	4,419	184,474	912,157	74,428
19		Income Taxes - Federal		3,579,732	648,536	231,204	420,757	119,026	623,261	1,677	5,771	240,938	1,191,353	97,210
20		Income Taxes - State		810,710	146,875	52,361	95,290	26,956	141,151	380	1,307	54,566	269,809	22,015
21		Income Taxes Deferred		2,899,062	525,220	187,242	340,752	96,393	504,751	1,358	4,674	195,125	964,823	78,726
22		Investment Tax Credit Adj		(80,780)	(14,635)	(5,217)	(9,495)	(2,686)	(14,065)	(38)	(130)	(5,437)	(26,884)	(2,194)
23		Misc Revenues & Expense		(57)	(10)	(4)	(7)	(2)	(10)	(0)	(0)	(4)	(19)	(2)
24														
25		Total Operating Expenses		33,835,839	6,172,275	2,196,836	3,927,834	1,111,795	5,886,416	16,082	53,878	2,406,278	11,155,616	908,830
26														
27		Operating Revenue For Return		19,341,393	4,144,677	1,275,833	2,001,649	558,974	2,571,595	57,955	35,559	1,594,060	6,734,947	366,143
28														
29														
30		Rate Base :												
31		Electric Plant In Service		472,411,952	86,615,995	30,807,488	54,662,838	15,464,651	82,025,353	215,817	749,501	34,421,110	154,817,620	12,631,580
32		Plant Held For Future Use		(527,467)	(96,710)	(34,398)	(61,033)	(17,267)	(91,585)	(241)	(837)	(38,433)	(172,860)	(14,104)
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-	-	-
35		Prepayments		564,684	191,447	50,251	46,571	12,853	78,169	1,569	789	50,279	122,708	10,046
36		Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
37		Materials & Supplies		135,746	24,889	8,852	15,707	4,444	23,570	62	215	9,891	44,486	3,630
38		Misc Deferred Debits		1,464,468	268,508	95,503	169,454	47,940	254,277	669	2,323	106,705	479,932	39,158
39		Cash Working Capital		491,419	89,784	31,934	56,684	16,056	85,543	241	778	35,683	161,578	13,139
40		Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42														
43		Total Rate Base Additions		474,540,802	87,093,913	30,959,631	54,890,220	15,528,676	82,375,327	218,117	752,769	34,585,235	155,453,465	12,683,449
44														
45		Rate Base Deductions :												
46		Accum Provision For Depreciation		(121,824,514)	(22,336,335)	(7,944,564)	(14,096,328)	(3,987,989)	(21,152,510)	(55,654)	(193,280)	(8,876,437)	(39,924,014)	(3,257,403)
47		Accum Provision For Amortization		(5,073,278)	(930,178)	(330,845)	(587,030)	(166,076)	(880,878)	(2,318)	(8,049)	(369,652)	(1,662,601)	(135,652)
48		Accum Deferred Income Taxes		(40,750,793)	(7,471,594)	(2,657,489)	(4,715,279)	(1,333,998)	(7,075,600)	(18,617)	(64,653)	(2,969,204)	(13,354,744)	(1,089,614)
49		Unamortized ITC		(13,347)	(2,447)	(870)	(1,544)	(437)	(2,317)	(6)	(21)	(972)	(4,374)	(357)
50		Customer Advance For Construction		(4,902,728)	(1,651,082)	(523,765)	-	-	(686,529)	-	-	(2,041,353)	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(971,951)	(169,680)	(61,160)	(110,389)	(31,825)	(170,163)	(552)	(1,513)	(68,196)	(331,982)	(26,492)
53														
54		Total Rate Base Deductions		(173,536,611)	(32,561,316)	(11,518,693)	(19,510,569)	(5,520,325)	(29,967,998)	(77,147)	(267,515)	(14,325,814)	(55,277,715)	(4,509,518)
55														
56		Total Rate Base		301,004,191	54,532,597	19,440,938	35,379,651	10,008,351	52,407,329	140,970	485,254	20,259,421	100,175,749	8,173,931
57														
58														
59		Return On Rate Base		6.43%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60														
61		Return On Equity		7.82%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79	Total Rate Base		301,004,191	54,532,597	19,440,938	35,379,651	10,008,351	52,407,329	140,970	485,254	20,259,421	100,175,749	8,173,931
80													
81													
82	Return On Ratebase ($)	6.40%	19,250,423	3,487,578	1,243,326	2,262,670	640,074	3,351,659	9,016	31,034	1,295,671	6,406,640	522,756
83	Operating & Maintenance Expense		15,155,874	2,769,018	984,887	1,748,179	495,179	2,638,246	7,433	23,987	1,100,492	4,983,245	405,206
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85	Depreciation Expense		8,398,614	1,539,873	547,700	971,805	274,933	1,458,260	3,837	13,325	611,944	2,752,372	224,566
86	Amortization Expense		331,870	60,848	21,642	38,401	10,864	57,623	152	527	24,181	108,760	8,874
87	Taxes Other Than Income		2,740,814	496,550	177,021	322,152	91,132	477,198	1,284	4,419	184,474	912,157	74,428
88	Federal Income Taxes		3,579,732	648,536	231,204	420,757	119,026	623,261	1,677	5,771	240,938	1,191,353	97,210
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90	State Income Taxes		810,710	146,875	52,361	95,290	26,956	141,151	380	1,307	54,566	269,809	22,015
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		2,899,062	525,220	187,242	340,752	96,393	504,751	1,358	4,674	195,125	964,823	78,726
93	Investment Tax Credit		(80,780)	(14,635)	(5,217)	(9,495)	(2,686)	(14,065)	(38)	(130)	(5,437)	(26,884)	(2,194)
94	Misc Revenue & Expenses		(57)	(10)	(4)	(7)	(2)	(10)	(0)	(0)	(4)	(19)	(2)
95	Revenue Credits		(7,672,958)	(1,394,441)	(495,269)	(876,806)	(249,980)	(1,333,276)	(4,145)	(12,049)	(551,684)	(2,549,388)	(205,921)
96													
97	Total Revenue Requirements		45,413,304	8,265,412	2,944,893	5,313,699	1,501,889	7,904,798	20,953	72,863	3,150,265	15,012,868	1,225,664
98	Operating Revenues		45,504,274	8,922,512	2,977,401	5,052,677	1,420,789	7,124,735	69,892	77,388	3,448,654	15,341,175	1,069,052
99													
100	Increase / (Decrease) Required to												
101	Earn Equal Rates of Return		(90,970)	(657,100)	(32,508)	261,021	81,100	780,063	(48,939)	(4,525)	(298,389)	(328,307)	156,613
102													
103	Existing Revenues		45,504,274	8,922,512	2,977,401	5,052,677	1,420,789	7,124,735	69,892	77,388	3,448,654	15,341,175	1,069,052
104	check		-	-	-	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)												
106	Over Existing Rates To												
107	Equal Authorized RoE & RoR		-0.20%	-7.36%	-1.09%	5.17%	5.71%	10.95%	-70.02%	-5.85%	-8.65%	-2.14%	14.65%

ELECTRIC REVENUES

	A	B	2020 Protocol (Non-Wgt) C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A	8,922,512	8,922,512	-	-	-	-	-	-	-	-	-
121														
122	442	Commercial & Industrial Sales	A	31,634,932	-	2,977,401	5,052,677	-	7,124,735	69,892	-	-	15,341,175	1,069,052
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-
125				31,634,932	-	2,977,401	5,052,677	-	7,124,735	69,892	-	-	15,341,175	1,069,052
126														
127	444	Public Street & Highway Lighting	A	4,946,830	-	-	-	1,420,789	-	-	77,388	3,448,654	-	-
128														
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-
130														
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-	-	-	-
134														
135	Total Sales to Ultimate Customers			45,504,274	8,922,512	2,977,401	5,052,677	1,420,789	7,124,735	69,892	77,388	3,448,654	15,341,175	1,069,052
136														
137	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
140		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
141				-	-	-	-	-	-	-	-	-	-	-
142														
143	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-
144			F10	-	-	-	-	-	-	-	-	-	-	-
145														
146	State Specific Revenue Credit		F140T	(21,664)	(3,942)	(1,404)	(2,526)	(715)	(3,770)	(10)	(35)	(1,511)	(7,167)	(584)
147														
148	AGA Revenue		A	-	-	-	-	-	-	-	-	-	-	-
149														
150	Total Sales from Electricity			45,482,610	8,918,570	2,975,997	5,050,151	1,420,074	7,120,965	69,882	77,353	3,447,143	15,334,008	1,068,467
151														
152	Other Electric Operating Revenues													
153	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-	-
154		Customers	F40	-	-	-	-	-	-	-	-	-	-	-
155				-	-	-	-	-	-	-	-	-	-	-
156														
157	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-
158		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40	407	264	56	6	0	28	3	0	49	0	0
160				407	264	56	6	0	28	3	0	49	0	0
161														
162	453	Water Sales	F10	-	-	-	-	-	-	-	-	-	-	-
163														
164	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-
165		Demand	F10	319,772	58,630	20,853	37,001	10,468	55,522	146	507	23,299	104,795	8,550
166		Customer	F40	37,061	24,078	5,066	592	7	2,583	274	38	4,422	0	0
167				356,834	82,708	25,920	37,592	10,475	58,105	420	546	27,721	104,795	8,551
168														
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40	-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30	949,497	144,202	54,123	102,590	31,109	169,778	813	1,403	59,988	358,339	27,152
172		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
173		Demand	F10	6,387,884	1,171,209	416,574	739,143	209,111	1,109,135	2,918	10,135	465,437	2,093,421	170,802
174				7,337,381	1,315,410	470,697	841,733	240,220	1,278,912	3,732	11,538	525,425	2,451,760	197,955
175														
176	Total Other Electric Operating Revenues			7,694,621	1,398,383	496,673	879,332	250,695	1,337,046	4,155	12,084	553,194	2,556,555	206,505
177														
178	Total Electric Operating Revenues			53,177,231	10,316,952	3,472,670	5,929,483	1,670,769	8,458,011	74,036	89,437	4,000,337	17,890,563	1,274,973
179														
180	Miscellaneous Revenues													
181	41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-	-	-
184	41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10	-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40	-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10	(57)	(10)	(4)	(7)	(2)	(10)	(0)	(0)	(4)	(19)	(2)
191	421	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
192														
193	Total Miscellaneous Revenues			(57)	(10)	(4)	(7)	(2)	(10)	(0)	(0)	(4)	(19)	(2)
194														
195	Miscellaneous Expenses													
196	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-
197														
198	DFA	Divergence Fairness Adjustment												
199		Production	F105	-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105	-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105	-	-	-	-	-	-	-	-	-	-	-
202				-	-	-	-	-	-	-	-	-	-	-
203														
204	Net Miscellaneous Revenues And Expense			(57)	(10)	(4)	(7)	(2)	(10)	(0)	(0)	(4)	(19)	(2)
205														
206	Distribution - METER - Unbundled													

STEAM POWER GENERATION

207														
208														
209	A	B	C	D	E	F	G	H	I	J	K	L	M	N
210	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
211	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
212		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
213		Total 500		-	-	-	-	-	-	-	-	-	-	-
214														
215	501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
216		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
218		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
219		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
220		Total 501		-	-	-	-	-	-	-	-	-	-	-
221														
222	502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
223		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
224		Total 502		-	-	-	-	-	-	-	-	-	-	-

225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
228		Total 503		-	-	-	-	-	-	-	-	-	-	-
229														
230	505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
231		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
232		Total 505		-	-	-	-	-	-	-	-	-	-	-
233														
234	506	Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
235		SG	F30	-	-	-	-	-	-	-	-	-	-	-
236		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
237		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
238		Total 506		-	-	-	-	-	-	-	-	-	-	-
239														
240	507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		-	-	-	-	-	-	-	-	-	-	-
243														
244	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
245		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
246		Total 510		-	-	-	-	-	-	-	-	-	-	-
247														
248	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
249		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
250		Total 511		-	-	-	-	-	-	-	-	-	-	-
251														
252	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-
253		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
254		Total 512		-	-	-	-	-	-	-	-	-	-	-
255														
256	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
257		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
258		Total 513		-	-	-	-	-	-	-	-	-	-	-
259														
260	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-
261		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
262		Total 514		-	-	-	-	-	-	-	-	-	-	-
263														
264	Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														

296 Distribution - METER - Unbundled

297

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
298								HYDRAULIC POWER GENERATION						
299	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
300	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
301														
302	536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-
303														
304	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
305														
306	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
307														
308	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
309														
310	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-
311														
312	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
313														
314	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
315														
316	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
317														
318	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
319														
320	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-
321														
322	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-
323														
324														
325								OTHER POWER GENERATION						
326														
327														
328	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
329														
330	547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
331		Simple Cycle Combustion Turbine	F30	-	-	-	-	-	-	-	-	-	-	-
332		Total 547		-	-	-	-	-	-	-	-	-	-	-
333														
334	548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-
335		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
336		Total 548		-	-	-	-	-	-	-	-	-	-	-
337														
338	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-
339		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
340														
341	550	Maint Supervision & Engineering												
342		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
343		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
344		Total 550		-	-	-	-	-	-	-	-	-	-	-
345														
346	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
347														
348	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
349														
350	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-
351		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
352		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
353		Total 553		-	-	-	-	-	-	-	-	-	-	-
354														
355	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-
356		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
357		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
358		Total 554		-	-	-	-	-	-	-	-	-	-	-
359														
360	Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-
361														
362														
363								OTHER POWER SUPPLY						
364														
365														
366	555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
367		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
368		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
369		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
370		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
371		Total 555		-	-	-	-	-	-	-	-	-	-	-
372														
373														
374	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-
375														
376	557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
377														
378														
379	2010 Protocol Stip Embedded Cost Differentials													
380		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
381		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
382		Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
383		Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
384		ECD Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
385				-	-	-	-	-	-	-	-	-	-	-
386														
387	Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-
388														
389	TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
390														

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560	Operation Supervision & Eng	F106	518,201	95,011	33,794	59,961	16,964	89,976	237	822	37,757	169,823	13,856
561	Load Dispatching	F106	1,206,737	221,253	78,695	139,632	39,503	209,527	551	1,915	87,926	395,469	32,266
562	Station Expense	F106	184,669	33,859	12,043	21,368	6,045	32,064	84	293	13,455	60,519	4,938
563	Overhead Line Expense	F106	64,407	11,809	4,200	7,453	2,108	11,183	29	102	4,693	21,107	1,722
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	8,261,714	1,514,772	538,773	955,964	270,451	1,434,490	3,774	13,108	601,969	2,707,508	220,906
	Energy	F30	455,152	69,125	25,945	49,178	14,913	81,385	390	672	28,756	171,774	13,016
			8,716,866	1,583,897	564,717	1,005,142	285,364	1,515,874	4,164	13,780	630,725	2,879,281	233,921
566	Misc. Transmission Expense	F106	177,708	32,582	11,589	20,563	5,817	30,856	81	282	12,948	58,238	4,752
567	Rents - Transmission	F106	132,649	24,321	8,650	15,349	4,342	23,032	61	210	9,665	43,471	3,547
568	Maint Supervision & Engineering	F106	77,103	14,137	5,028	8,922	2,524	13,388	35	122	5,618	25,268	2,062
569	Maintenance of Structures	F106	342,147	62,732	22,312	39,590	11,200	59,407	156	543	24,930	112,128	9,148
570	Maint of Station Equipment	F106	697,326	127,854	45,475	80,688	22,827	121,077	319	1,106	50,809	228,526	18,645
571	Maintenance of Overhead Lines	F106	1,021,019	187,202	66,584	118,142	33,424	177,281	466	1,620	74,394	334,606	27,301
572	Maint of Underground Lines	F106	3,401	624	222	394	111	591	2	5	248	1,115	91
573	Maint of Misc Transmission Plant	F106	9,072	1,663	592	1,050	297	1,575	4	14	661	2,973	243
TOTAL TRANSMISSION EXPENSE			13,151,307	2,396,945	853,901	1,518,251	430,528	2,285,831	6,190	20,815	953,829	4,332,525	352,492

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

				CUSTOMER ACCOUNTS EXPENSE									
901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-
Distribution - METER - Unbundled							CUSTOMER SERVICE EXPENSE						
A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	-	-	-
							SALES EXPENSE						
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
							ADMINISTRATION & GENERAL EXPENSE						
920	Administrative & General Salaries	F102T	632	116	41	73	21	110	0	1	46	207	17
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102T	1,185,519	217,363	77,311	137,176	38,809	205,843	542	1,881	86,380	388,515	31,699
	Administrative & General Salaries		1,186,150	217,479	77,353	137,250	38,829	205,952	542	1,882	86,426	388,722	31,716
921	Office Supplies & expenses	F102T	7,161	1,313	467	829	234	1,243	3	11	522	2,347	191
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102T	156,131	28,626	10,182	18,066	5,111	27,109	71	248	11,376	51,167	4,175
	Office Supplies & expenses		163,291	29,939	10,649	18,894	5,345	28,352	75	259	11,898	53,513	4,366
922	A&G Expenses Transferred	F102T	(510,260)	(93,555)	(33,276)	(59,042)	(16,704)	(88,597)	(233)	(810)	(37,179)	(167,221)	(13,644)
923	Outside Services	F102T	768	141	50	89	25	133	0	1	56	252	21
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102T	291,984	53,535	19,041	33,785	9,558	50,697	133	463	21,275	95,688	7,807
	Outside Services		292,752	53,676	19,091	33,874	9,583	50,831	134	464	21,331	95,940	7,828
924	Property Insurance	F102T	577	106	38	67	19	100	0	1	42	189	15
	System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102T	48,074	8,814	3,135	5,563	1,574	8,347	22	76	3,503	15,755	1,285
925	Injuries & Damages	F102T	222,910	40,870	14,537	25,793	7,297	38,704	102	354	16,242	73,052	5,960
926	Employee Pensions & Benefits	F138T	438,629	80,422	28,604	50,754	14,359	76,160	200	696	31,960	143,746	11,728
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	167,107	35,178	11,159	17,315	4,501	33,375	404	256	12,781	48,553	3,584
	Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138T	(628,268)	(115,192)	(40,971)	(72,697)	(20,567)	(109,087)	(287)	(997)	(45,777)	(205,894)	(16,799)
930	Misc General Expenses												
	Situs	F138T	-	-	-	-	-	-	-	-	-	-	-
	Customer	F138T	-	-	-	-	-	-	-	-	-	-	-
	Labor	F138T	97,672	17,908	6,369	11,302	3,197	16,959	45	155	7,117	32,009	2,612
931	Rents	F102T	32,401	5,941	2,113	3,749	1,061	5,626	15	51	2,361	10,618	866
935	Maintenance of General Plant	F108T	493,532	90,488	32,185	57,107	16,156	85,692	225	783	35,960	161,739	13,196
TOTAL ADMINISTRATIVE & GEN EXPENSE			2,004,567	372,073	130,986	229,928	64,651	352,415	1,243	3,172	146,663	650,721	52,715
TOTAL O & M EXPENSE			15,155,874	2,769,018	984,887	1,748,179	495,179	2,638,246	7,433	23,987	1,100,492	4,983,245	405,206

578 Distribution - METER - Unbundled

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
							DEPRECIATION EXPENSE							
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
590		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
591		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
592		Total 403OP		-	-	-	-	-	-	-	-	-	-	-
593														
594	403TP	Transmission Depreciation	F106	7,508,006	1,376,581	489,621	868,752	245,778	1,303,622	3,430	11,912	547,052	2,460,504	200,753
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
598		Structures	F119	-	-	-	-	-	-	-	-	-	-	-
599		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-
600		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-
601		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
602		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
603		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-
604		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-
605		Services	F126	-	-	-	-	-	-	-	-	-	-	-
606		Meters	F127	-	-	-	-	-	-	-	-	-	-	-
607		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-
610		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-
611														
612	403GP	General Depreciation												
613		Situs	F107T	290,159	53,200	18,922	33,574	9,499	50,381	133	460	21,142	95,090	7,758
614		System Generation	F105T	483	89	31	56	16	84	0	1	35	158	13
615		System Generation	F105T	1,483	272	97	172	49	258	1	2	108	486	40
616		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
617		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
618		System Generation	F105T	343,693	63,016	22,413	39,769	11,251	59,676	157	545	25,042	112,634	9,190
619		System Overheads	F102T	249,656	45,774	16,281	28,888	8,173	43,348	114	396	18,191	81,817	6,675
620		Simple Cycle Combustion Turbine	F10	283	52	18	33	9	49	0	0	21	93	8
621		Cholla	F10	4,852	890	316	561	159	842	2	8	354	1,590	130
622		Total General Expense		890,609	163,292	58,079	103,052	29,155	154,637	407	1,413	64,892	291,868	23,814
623														
624	403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			8,398,614	1,539,873	547,700	971,805	274,933	1,458,260	3,837	13,325	611,944	2,752,372	224,566
632														
633							AMORTIZATION EXPENSE							
634														
635														
636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102T	4,196	769	274	486	137	729	2	7	306	1,375	112
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		4,196	769	274	486	137	729	2	7	306	1,375	112
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107T	(35,991)	(6,599)	(2,347)	(4,165)	(1,178)	(6,249)	(16)	(57)	(2,622)	(11,795)	(962)
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102T	169,459	31,070	11,051	19,608	5,547	29,423	77	269	12,347	55,535	4,531
651		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
652		System Generation	F105T	145,313	26,643	9,476	16,814	4,757	25,231	66	231	10,588	47,622	3,885
653		System Generation	F105T	45,728	8,384	2,982	5,291	1,497	7,940	21	73	3,332	14,986	1,223
654		System Generation	F105T	3,077	564	201	356	101	534	1	5	224	1,009	82
		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
656		System Generation	F105T	87	16	6	10	3	15	0	0	6	29	2
657		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
658		Total Amort. Intangible Plant		327,674	60,078	21,369	37,915	10,727	56,894	150	520	23,875	107,384	8,761
659														

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			331,870	60,848	21,642	38,401	10,864	57,623	152	527	24,181	108,760	8,874
							TAX OTHER THAN INCOME						
408	Total Taxes Other Than Income	F101T	2,740,814	496,550	177,021	322,152	91,132	477,198	1,284	4,419	184,474	912,157	74,428
							DEFERRED ITC						
41140	Deferred I T C - Federal	F101T	(80,780)	(14,635)	(5,217)	(9,495)	(2,686)	(14,065)	(38)	(130)	(5,437)	(26,884)	(2,194)
41141	Deferred I T C - Idaho	F101T	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			(80,780)	(14,635)	(5,217)	(9,495)	(2,686)	(14,065)	(38)	(130)	(5,437)	(26,884)	(2,194)
							DEFERRED INCOME TAXES						
41010	Deferred Income Tax - Federal-DR	F101T	7,771,078	1,407,878	501,910	913,403	258,387	1,353,009	3,639	12,528	523,041	2,586,255	211,028
41020	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	-	-	-	-
41120	Deferred Income Tax - Federal-CR	F101T	(4,872,016)	(882,658)	(314,669)	(572,651)	(161,994)	(848,258)	(2,282)	(7,854)	(327,916)	(1,621,432)	(132,302)
41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			2,899,062	525,220	187,242	340,752	96,393	504,751	1,358	4,674	195,125	964,823	78,726
							INCOME TAXES						
40911	State Income Taxes	F101T	810,710	146,875	52,361	95,290	26,956	141,151	380	1,307	54,566	269,809	22,015
40910	Federal Income Tax	F101T	3,579,732	648,536	231,204	420,757	119,026	623,261	1,677	5,771	240,938	1,191,353	97,210
TOTAL OPERATING EXPENSES			33,025,128	6,025,400	2,144,475	3,832,544	1,084,839	5,745,264	15,702	52,571	2,351,712	10,885,807	886,814

720 Distribution - METER - Unbundled

721

722

STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
724	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
725		Total 310		-	-	-	-	-	-	-	-	-	-	-
726														
727	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
728		Total 311		-	-	-	-	-	-	-	-	-	-	-
729														
730	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
731		Total 312		-	-	-	-	-	-	-	-	-	-	-
732														
733	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
734		Total 314		-	-	-	-	-	-	-	-	-	-	-
735														
736	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
737		Total 316		-	-	-	-	-	-	-	-	-	-	-
738														
739	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
740		Total 316		-	-	-	-	-	-	-	-	-	-	-
741														
742	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
743														
744														
745														
746	Total Steam Production Plant			-	-	-	-	-	-	-	-	-	-	-
747														
748														
749								NUCLEAR PRODUCTION						
750														
751														
752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
753														
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
755														
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
757														
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
759														
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
761														
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
763														
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
765														
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
767														
768														
769								HYDRAULIC PRODUCTION PLANT						
770														
771														
772	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
773														
774	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
775														
776	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
777														
778	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-
779														
780	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
781														
782	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
783														
784	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-
785														
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
787														
788	Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-
789														
790	Distribution - METER - Unbundled													

791	A	B	C		D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-	-	-	-
794		Total 340			-	-	-	-	-	-	-	-	-	-	-
795															
796	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	-	-	-
797		Total 341			-	-	-	-	-	-	-	-	-	-	-
798															
799	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	-	-	-
800		Total 342			-	-	-	-	-	-	-	-	-	-	-
801															
802	343	Prime Movers	F10		-	-	-	-	-	-	-	-	-	-	-
803		Total 343			-	-	-	-	-	-	-	-	-	-	-
804															
805	344	Generators	F10		-	-	-	-	-	-	-	-	-	-	-
806		Total 344			-	-	-	-	-	-	-	-	-	-	-
807															
808	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	-	-	-
809		Total 345			-	-	-	-	-	-	-	-	-	-	-
810															
811	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	-	-	-
812															
813	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
814															
815	Total Other Production Plant				-	-	-	-	-	-	-	-	-	-	-
816															
817	Experimental Plant														
818	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	-	-	-
819															
820	TOTAL PRODUCTION PLANT				-	-	-	-	-	-	-	-	-	-	-
821															
822									TRANSMISSION PLANT						
823	350	Land and Land Rights													
824		Demand	F10		16,587,091	3,041,217	1,081,697	1,919,294	542,987	2,880,033	7,578	26,316	1,208,577	5,435,879	443,514
825		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
826					16,587,091	3,041,217	1,081,697	1,919,294	542,987	2,880,033	7,578	26,316	1,208,577	5,435,879	443,514
827	352	Structures and Improvements													
828		Demand	F10		16,708,847	3,063,541	1,089,637	1,933,383	546,973	2,901,174	7,633	26,509	1,217,448	5,475,780	446,769
829		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
830					16,708,847	3,063,541	1,089,637	1,933,383	546,973	2,901,174	7,633	26,509	1,217,448	5,475,780	446,769
831	353	Station Equipment													
832		Demand	F10		131,138,148	24,043,975	8,551,936	15,174,009	4,292,875	22,769,646	59,909	208,056	9,555,052	42,976,254	3,506,436
833		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
834					131,138,148	24,043,975	8,551,936	15,174,009	4,292,875	22,769,646	59,909	208,056	9,555,052	42,976,254	3,506,436
835	354	Towers and Fixtures													
836		Demand	F10		77,206,535	14,155,698	5,034,884	8,933,576	2,527,396	13,405,447	35,271	122,491	5,625,460	25,301,926	2,064,386
837		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
838					77,206,535	14,155,698	5,034,884	8,933,576	2,527,396	13,405,447	35,271	122,491	5,625,460	25,301,926	2,064,386
839	355	Poles and Fixtures													
840		Demand	F10		117,087,092	21,467,736	7,635,622	13,548,160	3,832,907	20,329,947	53,490	185,763	8,531,257	38,371,478	3,130,732
841		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
842					117,087,092	21,467,736	7,635,622	13,548,160	3,832,907	20,329,947	53,490	185,763	8,531,257	38,371,478	3,130,732
843	356	Overhead Conductors													
844		Demand	F10		75,734,497	13,885,802	4,938,888	8,763,247	2,479,208	13,149,855	34,599	120,156	5,518,204	24,819,513	2,025,026
845		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
846					75,734,497	13,885,802	4,938,888	8,763,247	2,479,208	13,149,855	34,599	120,156	5,518,204	24,819,513	2,025,026
847	357	Underground Conduit													
848		Demand	F10		227,509	41,713	14,837	26,325	7,448	39,503	104	361	16,577	74,559	6,083
849		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
850					227,509	41,713	14,837	26,325	7,448	39,503	104	361	16,577	74,559	6,083
851	358	Underground Conductors													
852		Demand	F10		486,986	89,288	31,758	56,349	15,942	84,556	222	773	35,483	159,594	13,021
853		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
854					486,986	89,288	31,758	56,349	15,942	84,556	222	773	35,483	159,594	13,021
855	359	Roads and Trails													
856		Demand	F10		705,623	129,375	46,016	81,648	23,099	122,518	322	1,119	51,413	231,245	18,867
857		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
858					705,623	129,375	46,016	81,648	23,099	122,518	322	1,119	51,413	231,245	18,867
859															
860	T00	Unclassified Trans Plant - Acct 300	F10		4,431,882	812,579	289,017	512,814	145,080	769,512	2,025	7,031	322,918	1,452,405	118,502
861	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
862															
863	TOTAL TRANSMISSION PLANT				440,314,210	80,730,924	28,714,292	50,948,805	14,413,914	76,452,190	201,154	698,576	32,082,389	144,298,631	11,773,335
864	Distribution - METER - Unbundled									DISTRIBUTION PLANT					

865	A	B	C		D	E	F	G	H	I	J	K	L	M	N
866	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
867															
868	360	Land and Land Rights													
869		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
870		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
871					-	-	-	-	-	-	-	-	-	-	-
872	361	Structures and Improvements													
873		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
874		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
875					-	-	-	-	-	-	-	-	-	-	-
876	362	Station Equipment													
877		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
878		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
879					-	-	-	-	-	-	-	-	-	-	-
880	364	Poles, Towers & Fixtures													
881		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
882		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
883		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
884					-	-	-	-	-	-	-	-	-	-	-
885	365	Overhead Conductors													
886		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
887		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
888		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
889					-	-	-	-	-	-	-	-	-	-	-
890	366	Underground Conduit													
891		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
892		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
893		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
894					-	-	-	-	-	-	-	-	-	-	-
895	367	Underground Conductors													
896		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
897		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
898		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
899					-	-	-	-	-	-	-	-	-	-	-
900	368	Line Transformers													
901		Demand Secondary	F21		-	-	-	-	-	-	-	-	-	-	-
902		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
903					-	-	-	-	-	-	-	-	-	-	-
904	369	Services													
905		Customer	F70		-	-	-	-	-	-	-	-	-	-	-
906		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
907					-	-	-	-	-	-	-	-	-	-	-
908	370	Meters													
909		Customer	F60		-	-	-	-	-	-	-	-	-	-	-
910		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
911					-	-	-	-	-	-	-	-	-	-	-
912	371	Install on Customers' Premises													
913		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
914		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
915		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
916					-	-	-	-	-	-	-	-	-	-	-
917	372	Leased Property													
918		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
919		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
920		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
921					-	-	-	-	-	-	-	-	-	-	-
922															
923	373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-
924															
925															
926	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-	-	-	-
927	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-	-	-	-
928	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-	-	-	-
929															

930 Distribution - METER - Unbundled

931

932

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
933														
934	389	Land and Land Rights												
935		Situs	F107T	59,203	10,855	3,861	6,850	1,938	10,280	27	94	4,314	19,402	1,583
936		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
937		System Generation	F105T	7	1	0	1	0	1	0	0	0	2	0
938		System Generation	F105T	42	8	3	5	1	7	0	0	3	14	1
939		System Overheads	F102T	110,916	20,336	7,233	12,834	3,631	19,258	51	176	8,082	36,349	2,966
940		Total Land & Land Rights		170,169	31,200	11,097	19,690	5,571	29,547	78	270	12,399	55,767	4,550
941														
942	390	Structures and Improvements												
943		Situs	F107T	3,575,045	655,479	233,140	413,669	117,031	620,739	1,633	5,672	260,487	1,171,605	95,591
944		System Generation	F105T	6,811	1,249	444	788	223	1,183	3	11	496	2,232	182
945		System Generation	F105T	29,046	5,325	1,894	3,361	951	5,043	13	46	2,116	9,519	777
946		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
947		System Generation	F102T	206,467	37,855	13,464	23,890	6,759	35,849	94	328	15,044	67,663	5,521
948		Energy	F102T	-	-	-	-	-	-	-	-	-	-	-
949		System Overheads	F102T	1,422,959	260,897	92,796	164,651	46,581	247,070	650	2,258	103,680	466,329	38,048
950														
951		Total Structures and Improvements		5,240,328	960,806	341,738	606,359	171,545	909,883	2,394	8,314	381,823	1,717,347	140,118
952														
953	391	Office Furniture & Equipment												
954		Situs	F107T	132,931	24,373	8,669	15,381	4,352	23,081	61	211	9,686	43,564	3,554
955		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
958		System Generation	F105T	132,029	24,207	8,610	15,277	4,322	22,924	60	209	9,620	43,268	3,530
959		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
960		System Overheads	F102T	790,626	144,960	51,559	91,483	25,882	137,277	361	1,254	57,607	259,102	21,140
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
963		Total Office Furniture & Equipment		1,055,586	193,540	68,838	122,142	34,555	183,283	482	1,675	76,913	345,934	28,225
964														
965	392	Transportation Equipment												
966		Situs	F107T	1,982,920	363,565	129,312	229,444	64,912	344,296	906	3,146	144,480	649,837	53,020
967		System Overheads	F102T	99,854	18,308	6,512	11,554	3,269	17,338	46	158	7,276	32,724	2,670
968		System Generation	F105T	768,888	140,974	50,142	88,968	25,170	133,503	351	1,220	56,023	251,978	20,559
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105T	9,246	1,695	603	1,070	303	1,605	4	15	674	3,030	247
971		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
972		System Generation	F105T	1,435	263	94	166	47	249	1	2	105	470	38
973		Cholla	F10	10,366	1,901	676	1,199	339	1,800	5	16	755	3,397	277
974		Simple Cycle Combustion Turbine	F10	907	166	59	105	30	158	0	1	66	297	24
975		Total Transportation Equipment		2,873,615	526,873	187,398	332,506	94,069	498,949	1,313	4,559	209,379	941,734	76,836
976														
977	393	Stores Equipment												
978		Situs	F107T	155,221	28,459	10,122	17,961	5,081	26,951	71	246	11,310	50,869	4,150
979		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102T	3,764	690	245	436	123	654	2	6	274	1,234	101
982		System Generation	F105T	203,136	37,245	13,247	23,505	6,650	35,271	93	322	14,801	66,571	5,432
983		Simple Cycle Combustion Turbine	F10	1,097	201	72	127	36	190	1	2	80	359	29
984		Total Stores Equipment		363,217	66,595	23,687	42,028	11,890	63,066	166	576	26,465	119,033	9,712
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107T	650,701	119,305	42,434	75,293	21,301	112,982	297	1,032	47,412	213,246	17,399
988		System Generation	F105T	1,897	348	124	220	62	329	1	3	138	622	51
989		System Generation	F105T	779,346	142,892	50,824	90,178	25,512	135,319	356	1,236	56,785	255,405	20,839
990		System Overheads	F102T	31,761	5,823	2,071	3,675	1,040	5,515	15	50	2,314	10,409	849
991		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
992		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	60,335	11,062	3,935	6,981	1,975	10,476	28	96	4,396	19,773	1,613
994		Simple Cycle Combustion Turbine	F10	3,112	571	203	360	102	540	1	5	227	1,020	83
995		Total Tools, Shop & Garage Equipment		1,527,152	280,001	99,590	176,707	49,992	265,161	698	2,423	111,272	500,474	40,834
996														
997	395	Laboratory Equipment												
998		Situs	F107T	399,103	73,175	26,027	46,180	13,065	69,297	182	633	29,080	130,793	10,671
999		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102T	73,236	13,428	4,776	8,474	2,397	12,716	33	116	5,336	24,001	1,958
1002		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1003		System Generation	F105T	212,592	38,978	13,864	24,599	6,959	36,913	97	337	15,490	69,670	5,684
1004		Cholla	F10	7,738	1,419	505	895	253	1,344	4	12	564	2,536	207
1005		Simple Cycle Combustion Turbine	F10	485	89	32	56	16	84	0	1	35	159	13
1006		Total Laboratory Equipment		693,154	127,089	45,203	80,205	22,691	120,353	317	1,100	50,505	227,159	18,534
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107T	3,312,698	607,378	216,032	383,313	108,443	575,187	1,513	5,256	241,371	1,085,629	88,577
1010		System Generation	F105T	5,323	976	347	616	174	924	2	8	388	1,744	142
1011		System Generation	F105T	1,548,748	283,961	100,999	179,206	50,699	268,911	708	2,457	112,846	507,552	41,411
1012		System Overheads	F102T	90,937	16,673	5,930	10,522	2,977	15,789	42	144	6,626	29,802	2,432
1013		System Generation	F105T	21,485	3,939	1,401	2,486	703	3,730	10	34	1,565	7,041	574
1014		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	47,347	8,681	3,088	5,479	1,550	8,221	22	75	3,450	15,517	1,266
1017		Total Power Operated Equipment		5,026,538	921,608	327,797	581,621	164,546	872,763	2,296	7,975	366,246	1,647,284	134,402
1018														
1019	397	Communication Equipment												
1020		Situs	F107T	3,519,026	645,208	229,487	407,187	115,197	611,012	1,608	5,583	256,405	1,153,246	94,093
1021		System Generation	F105T	8,382	1,537	547	970	274	1,455	4	13	611	2,747	224
1022		System Generation	F105T	23,095	4,234	1,506	2,672	756	4,010	11	37	1,683	7,569	618
1023		System Overheads	F102T	1,598,371	293,059	104,235	184,948	52,324	277,527	730	2,536	116,461	523,814	42,738
1024		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1025		System Generation	F105T	6,235,134	1,143,202	406,613	721,468	204,110	1,082,612	2,848	9,892	454,307	2,043,362	166,718
1026		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1027		Cholla	F10	44,501	8,159	2,902	5,149	1,457	7,727	20	71	3,242	14,584	1,190
1028		Simple Cycle Combustion Turbine	F10	576	106	38	67	19	100	0	1	42	189	15
1029		Total Communication Equipment		11,429,085	2,095,505	745,327	1,322,461	374,137	1,984,443	5,221	18,133	832,752	3,745,510	305,596
1030														

1031 Distribution - METER - Unbundled

1032

1033

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
								GENERAL PLANT						
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107T	24,998	4,583	1,630	2,893	818	4,340	11	40	1,821	8,192	668
1037		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1040		System Overheads	F102T	32,499	5,959	2,119	3,760	1,064	5,643	15	52	2,368	10,650	869
1041		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1042		Simple Cycle Combustion Turbine	F105T	94,759	17,374	6,180	10,965	3,102	16,453	43	150	6,904	31,054	2,534
1043		Total Misc. Equipment		152,256	27,916	9,929	17,618	4,984	26,436	70	242	11,094	49,897	4,071
1044														
1045	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107T	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1052		System Overheads	F102T	20,586	3,774	1,343	2,382	674	3,574	9	33	1,500	6,747	550
1053														
1054		Remove Capital Lease		(20,586)	(3,774)	(1,343)	(2,382)	(674)	(3,574)	(9)	(33)	(1,500)	(6,747)	(550)
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102T	739,074	135,508	48,197	85,518	24,194	128,326	338	1,173	53,851	242,207	19,762
1060	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			29,270,175	5,366,641	1,908,801	3,386,855	958,174	5,082,209	13,372	46,438	2,132,698	9,592,346	782,640
1063														
1064														
1065														
1066								INTANGIBLE PLANT						
1067														
1068	301	Organization												
1069		Situs	F107T	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107T	(1,562,017)	(286,393)	(101,864)	(180,741)	(51,133)	(271,215)	(714)	(2,478)	(113,812)	(511,900)	(41,766)
1076		System Generation	F105T	100,725	18,468	6,569	11,655	3,297	17,489	46	160	7,339	33,009	2,693
1077		System Generation	F105T	1,707,503	313,068	111,352	197,575	55,896	296,475	780	2,709	124,413	559,578	45,656
1078		System Generation	F105T	91,106	16,704	5,941	10,542	2,982	15,819	42	145	6,638	29,857	2,436
1079		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1080		Total Franchise & Consent		337,316	61,846	21,997	39,031	11,042	58,569	154	535	24,578	110,544	9,019
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107T	(5,265,786)	(965,474)	(343,399)	(609,305)	(172,378)	(914,304)	(2,406)	(8,354)	(383,678)	(1,725,690)	(140,799)
1084		System Generation	F105T	1,827,045	334,986	119,147	211,408	59,809	317,232	835	2,899	133,123	598,755	48,852
1085		System Overheads	F102T	5,928,992	1,087,071	386,648	686,044	194,089	1,029,457	2,709	9,407	432,001	1,943,034	158,532
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		2,490,251	456,584	162,397	288,147	81,520	432,385	1,138	3,951	181,446	816,099	66,586
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			2,827,568	518,430	184,395	327,178	92,562	490,953	1,292	4,486	206,024	926,643	75,605
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			472,411,952	86,615,995	30,807,488	54,662,838	15,464,651	82,025,353	215,817	749,501	34,421,110	154,817,620	12,631,580
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1102														
1103	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	(527,467)	(96,710)	(34,398)	(61,033)	(17,267)	(91,585)	(241)	(837)	(38,433)	(172,860)	(14,104)
1108		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		(527,467)	(96,710)	(34,398)	(61,033)	(17,267)	(91,585)	(241)	(837)	(38,433)	(172,860)	(14,104)
1112														
1113	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-
1114														
1115	115	Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-	-	-
1116														
1117	128	Pensions	F102T	-	-	-	-	-	-	-	-	-	-	-
1118														
1119	124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-
1120														
1121	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-
1122		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-
1123		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
1124														
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1126														
1127	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1128														
1129	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1130														
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1132														
1133	154	Materials and Supplies	F102T	135,915	24,920	8,863	15,727	4,449	23,599	62	216	9,903	44,542	3,634
1134														
1135	163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-	-	-
1136														
1137	25318	Provo Working Capital Deposit	F102T	(170)	(31)	(11)	(20)	(6)	(29)	(0)	(0)	(12)	(56)	(5)
1138														
1139	165	Prepayments	F102T	-	-	-	-	-	-	-	-	-	-	-
1140		General Plant	F42	190,365	122,817	25,841	3,258	600	13,176	1,398	195	23,005	37	37
1141		System Generation	F102T	86,336	15,830	5,630	9,990	2,826	14,991	39	137	6,291	28,294	2,309
1142		System Energy	F102T	-	-	-	-	-	-	-	-	-	-	-
1143		System Overheads	F102T	287,982	52,801	18,780	33,322	9,427	50,003	132	457	20,983	94,377	7,700
1144		Total Prepayments		564,684	191,447	50,251	46,571	12,853	78,169	1,569	789	50,279	122,708	10,046
1145														
1146	182	Misc Regulatory Assets	F102T	(85,073)	(15,598)	(5,548)	(9,844)	(2,785)	(14,771)	(39)	(135)	(6,199)	(27,880)	(2,275)
1147		System Generation	F102T	559,340	102,554	36,476	64,721	18,310	97,119	256	887	40,755	183,305	14,956
1148		Simple Cycle Combustion Turbine	F102T	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102T	635	116	41	73	21	110	0	1	46	208	17
1150		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1151		System Generation	F102T	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102T	272,836	50,024	17,793	31,570	8,931	47,373	125	433	19,880	89,413	7,295
1153		Total Misc Regulatory Assets		747,739	137,097	48,762	86,521	24,478	129,831	342	1,186	54,482	245,047	19,993
1154														
1155	186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102T	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102T	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102T	712,409	130,619	46,458	82,433	23,321	123,696	325	1,130	51,908	233,469	19,049
1159		System Overheads	F102T	4,321	792	282	500	141	750	2	7	315	1,416	116
1160		System Energy	F102T	-	-	-	-	-	-	-	-	-	-	-
1161		System Net Steam Plant	F102T	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102T	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		716,729	131,411	46,740	82,933	23,463	124,446	327	1,137	52,223	234,885	19,164
1164														
1165	CWC	Cash Working Capital	F137T	41,552	7,592	2,700	4,793	1,358	7,233	20	66	3,017	13,662	1,111
1166														
1167	OWC	Other Working Capital	F137T	449,867	82,192	29,234	51,891	14,698	78,310	221	712	32,666	147,916	12,028
1168		Total Other Working Capital		449,867	82,192	29,234	51,891	14,698	78,310	221	712	32,666	147,916	12,028
1169														
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1171														
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1173														
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			2,128,850	477,917	152,143	227,382	64,026	349,974	2,300	3,269	164,125	635,844	51,868
1176														
1177	Distribution - METER - Unbundled													
1178														

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102T	(229,679)	(42,111)	(14,978)	(26,576)	(7,519)	(39,879)	(105)	(364)	(16,735)	(75,270)	(6,141)
1185														
1186	2282	Accum Prov for Injuries & Damages	F102T	(176,559)	(32,372)	(11,514)	(20,430)	(5,780)	(30,656)	(81)	(280)	(12,865)	(57,861)	(4,721)
1187														
1188	2283	Accum Prov for Pension & Benefits	F102T	(23,846)	(4,372)	(1,555)	(2,759)	(781)	(4,140)	(11)	(38)	(1,737)	(7,815)	(638)
1189														
1190	25335	Accum Prov for Pensions Obligation	F102T	-	-	-	-	-	-	-	-	-	-	-
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-	-
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	(270,854)	(41,135)	(15,439)	(29,265)	(8,874)	(48,431)	(232)	(400)	(17,112)	(102,220)	(7,745)
1195	254	Situs	F102T	-	-	-	-	-	-	-	-	-	-	-
1196	254	SG	F102T	-	-	-	-	-	-	-	-	-	-	-
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-
1199														
1200	252	Customer Advances for Const	F50	(4,902,728)	(1,651,082)	(523,765)	-	-	(686,529)	-	-	(2,041,353)	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	(271,014)	(49,690)	(17,674)	(31,359)	(8,872)	(47,056)	(124)	(430)	(19,747)	(88,816)	(7,246)
1205														
1206	190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	-	-	-
1207		Customer System	F104T	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138T	371,590	68,131	24,233	42,997	12,164	64,520	170	590	27,075	121,777	9,936
1209		System Generation	F104T	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104T	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	-	-	-	-	-	-	-	-	-	-	-
1212		TROJP	F104T	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104T	-	-	-	-	-	-	-	-	-	-	-
1214		Energy	F104T	-	-	-	-	-	-	-	-	-	-	-
1215		System Net Plant	F104T	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104T	-	-	-	-	-	-	-	-	-	-	-
1217		Total Accum Deferred Income Taxes		371,590	68,131	24,233	42,997	12,164	64,520	170	590	27,075	121,777	9,936
1218														
1219	281	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104T	(41,162,060)	(7,546,999)	(2,684,309)	(4,762,866)	(1,347,461)	(7,147,009)	(18,805)	(65,305)	(2,999,170)	(13,489,523)	(1,100,611)
1222		DITBAL	F104T	(5,941)	(1,089)	(387)	(687)	(194)	(1,032)	(3)	(9)	(433)	(1,947)	(159)
1223		System Net Plant	F104T	120,134	22,026	7,834	13,901	3,933	20,859	55	191	8,753	39,370	3,212
1224		Labor	F138T	(16,238)	(2,977)	(1,059)	(1,879)	(532)	(2,819)	(7)	(26)	(1,183)	(5,322)	(434)
1225		GPS	F104T	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104T	-	-	-	-	-	-	-	-	-	-	-
1227		SNPD	F104T	-	-	-	-	-	-	-	-	-	-	-
1228		SCHMDEXP	F104T	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104T	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104T	-	-	-	-	-	-	-	-	-	-	-
1231		IBT	F104T	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104T	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104T	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104T	-	-	-	-	-	-	-	-	-	-	-
1235		SG	F104T	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		(41,064,105)	(7,529,040)	(2,677,921)	(4,751,532)	(1,344,255)	(7,130,001)	(18,760)	(65,150)	(2,992,033)	(13,457,422)	(1,097,992)
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104T	166,605	30,547	10,865	19,278	5,454	28,928	76	264	12,139	54,599	4,455
1240		System Generation	F104T	-	-	-	-	-	-	-	-	-	-	-
1241		Energy	F104T	-	-	-	-	-	-	-	-	-	-	-
1242		Labor	F138T	(112,330)	(20,595)	(7,325)	(12,998)	(3,677)	(19,504)	(51)	(178)	(8,185)	(36,812)	(3,004)
1243		General Plant	F104T	(98,128)	(17,992)	(6,399)	(11,354)	(3,212)	(17,038)	(45)	(156)	(7,150)	(32,158)	(2,624)
1244		System Net Plant	F104T	(14,425)	(2,645)	(941)	(1,669)	(472)	(2,505)	(7)	(23)	(1,051)	(4,727)	(386)
1245		TROJP	F104T	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104T	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104T	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104T	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		(58,278)	(10,685)	(3,800)	(6,743)	(1,908)	(10,119)	(27)	(92)	(4,246)	(19,099)	(1,558)
1250														
1251	255	Accum Investment Tax Credit	F104T	(13,347)	(2,447)	(870)	(1,544)	(437)	(2,317)	(6)	(21)	(972)	(4,374)	(357)
1252	TOTAL RATE BASE DEDUCTIONS			(46,638,819)	(9,294,804)	(3,243,284)	(4,827,212)	(1,366,260)	(7,934,609)	(19,175)	(66,186)	(5,079,725)	(13,691,100)	(1,116,463)
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1266		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1267		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1268		Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	(110,660,301)	(20,289,394)	(7,216,511)	(12,804,515)	(3,622,522)	(19,214,057)	(50,554)	(175,567)	(8,062,985)	(36,265,307)	(2,958,889)
1280														
1281														
1282								DISTRIBUTION PLANT						
1283														
1284	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
1285														
1286	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-
1287														
1288	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
1289														
1290	Distribution - METER - Unbundled													
1291														

1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1293	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-
1296														
1297	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
1298														
1299	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
1300														
1301	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-
1302														
1303	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
1304														
1305	108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-
1306														
1307	108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
1308														
1309	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-	-	-	-
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-
1323														
1324									GENERAL PLANT					
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107T	(5,271,525)	(966,526)	(343,773)	(609,969)	(172,566)	(915,300)	(2,408)	(8,363)	(384,096)	(1,727,571)	(140,953)
1327		System Generation	F105T	(17,799)	(3,263)	(1,161)	(2,060)	(583)	(3,090)	(8)	(28)	(1,297)	(5,833)	(476)
1328		System Generation	F105T	(60,326)	(11,061)	(3,934)	(6,980)	(1,975)	(10,474)	(28)	(96)	(4,395)	(19,770)	(1,613)
1329		System Generation	F105T	(4,092,632)	(750,378)	(266,894)	(473,559)	(133,974)	(710,608)	(1,870)	(6,493)	(298,199)	(1,341,227)	(109,431)
1330		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1331		System Overheads	F102T	(1,621,323)	(297,267)	(105,732)	(187,603)	(53,075)	(281,512)	(741)	(2,572)	(118,134)	(531,336)	(43,352)
1332		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1333		Simple Cycle Combustion Turbine	F10	(4,004)	(734)	(261)	(463)	(131)	(695)	(2)	(6)	(292)	(1,312)	(107)
1334		Cholla	F10	(96,604)	(17,712)	(6,300)	(11,178)	(3,162)	(16,773)	(44)	(153)	(7,039)	(31,659)	(2,583)
1335		Total General Plant Accumulated Depr		(11,164,213)	(2,046,941)	(728,054)	(1,291,812)	(365,466)	(1,938,453)	(5,100)	(17,712)	(813,452)	(3,658,707)	(298,514)
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			(11,164,213)	(2,046,941)	(728,054)	(1,291,812)	(365,466)	(1,938,453)	(5,100)	(17,712)	(813,452)	(3,658,707)	(298,514)
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			(121,824,514)	(22,336,335)	(7,944,564)	(14,096,328)	(3,987,989)	(21,152,510)	(55,654)	(193,280)	(8,876,437)	(39,924,014)	(3,257,403)
1350														
1351														
1352									ACCUMULATED AMORTIZATION					
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108T	(101,910)	(18,685)	(6,646)	(11,792)	(3,336)	(17,695)	(47)	(162)	(7,425)	(33,398)	(2,725)
1358		Customer - System	F108T	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108T	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108T	(52,901)	(9,699)	(3,450)	(6,121)	(1,732)	(9,185)	(24)	(84)	(3,855)	(17,337)	(1,414)
1361		Energy	F108T	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		(154,811)	(28,384)	(10,096)	(17,913)	(5,068)	(26,880)	(71)	(246)	(11,280)	(50,734)	(4,139)
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107T	1,472,009	269,890	95,994	170,326	48,187	255,586	672	2,335	107,254	482,403	39,359
1368		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105T	(905,869)	(166,090)	(59,075)	(104,818)	(29,654)	(157,287)	(414)	(1,437)	(66,004)	(296,869)	(24,222)
1372		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1373		System Generation	F105T	(1,047,996)	(192,148)	(68,343)	(121,264)	(34,307)	(181,965)	(479)	(1,663)	(76,360)	(343,447)	(28,022)
1374		System Generation	F10	(60,431)	(11,080)	(3,941)	(6,992)	(1,978)	(10,493)	(28)	(96)	(4,403)	(19,804)	(1,616)
1375		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1376		System Overheads	F102T	(4,376,179)	(802,366)	(285,385)	(506,368)	(143,257)	(759,840)	(1,999)	(6,943)	(318,859)	(1,434,150)	(117,012)
1377		Total Accum Prov for Amort-Intangible		(4,918,467)	(901,793)	(320,749)	(569,116)	(161,009)	(853,998)	(2,247)	(7,803)	(358,372)	(1,611,867)	(131,512)
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			(5,073,278)	(930,178)	(330,845)	(587,030)	(166,076)	(880,878)	(2,318)	(8,049)	(369,652)	(1,662,601)	(135,652)

DistributionTotal - Distribution - Total - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12	Operating Revenues		36,898,153	11,439,365	2,823,393	2,766,641	35,735	16,182,257	335,385	41,764	3,278,548	(20,213)	15,277
13													
14	Operating Expenses												
15	Operation & Maintenance Expenses		10,034,826	2,676,322	684,577	813,744	8,831	4,933,834	120,631	9,771	778,757	4,180	4,180
16	Depreciation Expense		10,453,189	3,012,513	788,299	806,631	17,938	4,904,263	46,702	11,092	848,770	8,491	8,491
17	Amortization Expense		144,876	43,733	11,492	10,850	171	65,653	397	162	12,256	81	81
18	Taxes Other Than Income		3,042,292	912,616	240,341	228,146	1,785	1,400,369	5,930	3,414	254,893	(5,804)	601
19	Income Taxes - Federal		2,403,939	721,125	189,911	180,275	1,410	1,106,535	4,686	2,698	201,410	(4,586)	475
20	Income Taxes - State		544,426	163,315	43,010	40,827	319	250,600	1,061	611	45,614	(1,039)	108
21	Income Taxes Deferred		(2,081,668)	(624,452)	(164,452)	(156,108)	(1,221)	(958,193)	(4,058)	(2,336)	(174,409)	3,971	(411)
22	Investment Tax Credit Adj		(77,891)	(23,365)	(6,153)	(5,841)	(46)	(35,853)	(152)	(87)	(6,526)	149	(15)
23	Misc Revenues & Expense		(55)	(10)	(4)	(6)	(2)	(9)	(0)	(0)	(4)	(18)	(1)
24													
25	Total Operating Expenses		24,463,936	6,881,798	1,787,022	1,918,519	29,185	11,667,197	175,198	25,325	1,960,760	5,426	13,508
26													
27	Operating Revenue For Return		12,434,217	4,557,567	1,036,372	848,122	6,550	4,515,060	160,187	16,439	1,317,788	(25,638)	1,770
28													
29													
30	Rate Base :												
31	Electric Plant In Service		412,037,989	124,379,199	32,685,017	30,859,482	485,807	186,720,050	1,129,972	461,089	34,857,451	229,961	229,961
32	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
33	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
34	Pensions		-	-	-	-	-	-	-	-	-	-	-
35	Prepayments		488,985	220,148	50,710	24,414	993	140,459	2,313	527	49,027	197	197
36	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
37	Materials & Supplies		2,072,328	625,560	164,388	155,206	2,443	939,101	5,683	2,319	175,314	1,157	1,157
38	Misc Deferred Debits		678,016	204,668	53,784	50,780	799	307,251	1,859	759	57,359	378	378
39	Cash Working Capital		544,269	145,159	37,130	44,136	479	267,602	6,543	530	42,238	227	227
40	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
41	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42													
43	Total Rate Base Additions		415,821,587	125,574,734	32,991,030	31,134,018	490,521	188,374,463	1,146,371	465,224	35,181,389	231,919	231,919
44													
45	Rate Base Deductions :												
46	Accum Provision For Depreciation		(165,633,743)	(50,669,073)	(13,223,930)	(12,346,012)	(288,707)	(73,885,276)	(675,677)	(183,954)	(14,087,791)	(136,662)	(136,662)
47	Accum Provision For Amortization		(3,579,529)	(1,080,529)	(283,947)	(268,088)	(4,220)	(1,622,107)	(9,816)	(4,006)	(302,820)	(1,998)	(1,998)
48	Accum Deferred Income Taxes		(44,577,417)	(13,373,529)	(3,533,751)	(3,342,121)	(35,396)	(20,373,914)	(69,352)	(50,324)	(3,765,520)	(16,755)	(16,755)
49	Unamortized ITC		(12,870)	(3,849)	(1,016)	(967)	(10)	(5,894)	(24)	(14)	(1,085)	(5)	(5)
50	Customer Advance For Construction		(347,212)	(116,930)	(37,093)	-	-	(48,620)	-	-	(144,569)	-	-
51	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52	Misc Rate Base Deductions		(1,771,478)	(365,725)	(119,231)	(186,051)	(44,911)	(424,857)	(1,862)	(2,588)	(131,412)	(457,847)	(36,995)
53													
54	Total Rate Base Deductions		(215,922,249)	(65,609,635)	(17,198,969)	(16,143,239)	(373,245)	(96,360,668)	(756,730)	(240,887)	(18,433,195)	(613,266)	(192,414)
55													
56	Total Rate Base		199,899,338	59,965,098	15,792,061	14,990,779	117,276	92,013,795	389,641	224,337	16,748,193	(381,347)	39,505
57													
58													
59	Return On Rate Base		6.22%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60													
61	Return On Equity		7.44%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79	Total Rate Base		199,899,338	59,965,098	15,792,061	14,990,779	117,276	92,013,795	389,641	224,337	16,748,193	(381,347)	39,505
80													
81													
82	Return On Ratebase ($$)	6.40%	12,784,363	3,835,008	1,009,966	958,720	7,500	5,884,651	24,919	14,347	1,071,114	(24,389)	2,526
83	Operating & Maintenance Expense		10,034,826	2,676,322	684,577	813,744	8,831	4,933,834	120,631	9,771	778,757	4,180	4,180
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85	Depreciation Expense		10,453,189	3,012,513	788,299	806,631	17,938	4,904,263	46,702	11,092	848,770	8,491	8,491
86	Amortization Expense		144,876	43,733	11,492	10,850	171	65,653	397	162	12,256	81	81
87	Taxes Other Than Income		3,042,292	912,616	240,341	228,146	1,785	1,400,369	5,930	3,414	254,893	(5,804)	601
88	Federal Income Taxes		2,403,939	721,125	189,911	180,275	1,410	1,106,535	4,686	2,698	201,410	(4,586)	475
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90	State Income Taxes		544,426	163,315	43,010	40,827	319	250,600	1,061	611	45,614	(1,039)	108
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		(2,081,668)	(624,452)	(164,452)	(156,108)	(1,221)	(958,193)	(4,058)	(2,336)	(174,409)	3,971	(411)
93	Investment Tax Credit		(77,891)	(23,365)	(6,153)	(5,841)	(46)	(35,853)	(152)	(87)	(6,526)	149	(15)
94	Misc Revenue & Expenses		(55)	(10)	(4)	(6)	(2)	(9)	(0)	(0)	(4)	(18)	(1)
95	Revenue Credits		(817,942)	(58,161)	(13,598)	(193,663)	(22,105)	(358,290)	(228)	(3,500)	(168,395)	(8)	6
96													
97	Total Revenue Requirements		36,430,357	10,658,644	2,783,389	2,683,576	14,581	17,193,557	199,889	36,172	2,863,479	(18,971)	16,040
98	Operating Revenues		36,080,211	11,381,204	2,809,795	2,572,978	13,630	15,823,967	335,157	38,264	3,110,153	(20,221)	15,283
99													
100	Increase / (Decrease) Required to												
101	Earn Equal Rates of Return		350,146	(722,559)	(26,406)	110,598	950	1,369,590	(135,268)	(2,092)	(246,674)	1,250	757
102													
103	Existing Revenues		36,080,211	11,381,204	2,809,795	2,572,978	13,630	15,823,967	335,157	38,264	3,110,153	(20,221)	15,283
104	check		-	-	-	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)												
106	Over Existing Rates To												
107	Equal Authorized RoE & RoR		0.97%	-6.35%	-0.94%	4.30%	6.97%	8.66%	-40.36%	-5.47%	-7.93%	-6.18%	4.95%

Distribution - Total - Unbundled

ELECTRIC REVENUES

	A	B	2020 Protocol (Non-Wgt) C		D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A		11,381,204	11,381,204	-	-	-	-	-	-	-	-	-
121															
122	442	Commercial & Industrial Sales	A		21,536,960	-	2,809,795	2,572,978	-	15,823,967	335,157	-	-	(20,221)	15,283
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-
125					21,536,960	-	2,809,795	2,572,978	-	15,823,967	335,157	-	-	(20,221)	15,283
126															
127	444	Public Street & Highway Lighting	A		3,162,047	-	-	-	13,630	-	-	38,264	3,110,153	-	-
128															
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-
130															
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-	-	-	-
134															
135	Total Sales to Ultimate Customers				36,080,211	11,381,204	2,809,795	2,572,978	13,630	15,823,967	335,157	38,264	3,110,153	(20,221)	15,283
136															
137	447	Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
140		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
141					-	-	-	-	-	-	-	-	-	-	-
142															
143	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-
144			F10		-	-	-	-	-	-	-	-	-	-	-
145															
146	State Specific Revenue Credit		F140D		(15,201)	(4,373)	(1,141)	(1,174)	(15)	(7,163)	(82)	(16)	(1,237)	8	(7)
147															
148	AGA Revenue		A	1.00	605,777	2,902.78	920.84	176,131.05	22,112.03	246,582.29	-	3,339.63	153,788.86	-	-
149															
150	Total Sales from Electricity				36,670,787	11,379,733	2,809,574	2,747,935	35,727	16,063,387	335,076	41,588	3,262,705	(20,213)	15,277
151															
152	Other Electric Operating Revenues														
153	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-	-	-
154		Customers	F40		-	-	-	-	-	-	-	-	-	-	-
155					-	-	-	-	-	-	-	-	-	-	-
156															
157	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
158		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40		451	293	62	7	0	31	3	0	54	0	0
160					451	293	62	7	0	31	3	0	54	0	0
161															
162	453	Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-
163															
164	454	Rent of Electric Property	A	1.00	185,776	32,612	8,134	18,043	-	115,972	2	133	10,881	-	-
165		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
166		Customer	F40		41,138	26,727	5,623	657	8	2,867	304	42	4,908	0	0
167					226,914	59,339	13,757	18,699	8	118,839	306	176	15,790	0	0
168															
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
174					-	-	-	-	-	-	-	-	-	-	-
175															
176	Total Other Electric Operating Revenues				227,366	59,632	13,819	18,706	8	118,870	309	176	15,843	0	0
177															
178	Total Electric Operating Revenues				36,898,153	11,439,365	2,823,393	2,766,641	35,735	16,182,257	335,385	41,764	3,278,548	(20,213)	15,277
179															
180	Miscellaneous Revenues														
181	41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-
184	41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10		-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40		-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10		(55)	(10)	(4)	(6)	(2)	(9)	(0)	(0)	(4)	(18)	(1)
191	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
192															
193	Total Miscellaneous Revenues				(55)	(10)	(4)	(6)	(2)	(9)	(0)	(0)	(4)	(18)	(1)
194															
195	Miscellaneous Expenses														
196	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-
197															
198	DFA	Divergence Fairness Adjustment													
199		Production	F105		-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105		-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105		-	-	-	-	-	-	-	-	-	-	-
202					-	-	-	-	-	-	-	-	-	-	-
203															
204	Net Miscellaneous Revenues And Expense				(55)	(10)	(4)	(6)	(2)	(9)	(0)	(0)	(4)	(18)	(1)
205															

206 Distribution - METER - Unbundled

STEAM POWER GENERATION

209	A	B	C	D	E	F	G	H	I	J	K	L	M	N
210	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
211	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
212		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
213		Total 500		-	-	-	-	-	-	-	-	-	-	-
214														
215	501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
216		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
218		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
219		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
220		Total 501		-	-	-	-	-	-	-	-	-	-	-
221														
222	502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
223		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
224		Total 502		-	-	-	-	-	-	-	-	-	-	-
225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
228		Total 503		-	-	-	-	-	-	-	-	-	-	-
229														
230	505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
231		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
232		Total 505		-	-	-	-	-	-	-	-	-	-	-
233														
234	506	Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
235		SG	F30	-	-	-	-	-	-	-	-	-	-	-
236		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
237		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
238		Total 506		-	-	-	-	-	-	-	-	-	-	-
239														
240	507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		-	-	-	-	-	-	-	-	-	-	-
243														
244	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
245		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
246		Total 510		-	-	-	-	-	-	-	-	-	-	-
247														
248	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
249		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
250		Total 511		-	-	-	-	-	-	-	-	-	-	-
251														
252	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-
253		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
254		Total 512		-	-	-	-	-	-	-	-	-	-	-
255														
256	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
257		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
258		Total 513		-	-	-	-	-	-	-	-	-	-	-
259														
260	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-
261		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
262		Total 514		-	-	-	-	-	-	-	-	-	-	-
263														
264	Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														

296 Distribution - METER - Unbundled

297

298

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
								HYDRAULIC POWER GENERATION						
299	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
300	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
301														
302	536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-
303														
304	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
305														
306	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
307														
308	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
309														
310	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-
311														
312	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
313														
314	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
315														
316	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
317														
318	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
319														
320	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-
321														
322	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-
323														
324														
325								OTHER POWER GENERATION						
326														
327														
328	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
329														
330	547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
331		Simple Cycle Combustion Turbine	F30	-	-	-	-	-	-	-	-	-	-	-
332		Total 547		-	-	-	-	-	-	-	-	-	-	-
333														
334	548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-
335		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
336		Total 548		-	-	-	-	-	-	-	-	-	-	-
337														
338	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-
339		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
340														
341	550	Maint Supervision & Engineering												
342		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
343		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
344		Total 550		-	-	-	-	-	-	-	-	-	-	-
345														
346	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
347														
348	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
349														
350	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-
351		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
352		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
353		Total 553		-	-	-	-	-	-	-	-	-	-	-
354														
355	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-
356		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
357		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
358		Total 554		-	-	-	-	-	-	-	-	-	-	-
359														
360	Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-
361														
362														
363								OTHER POWER SUPPLY						
364														
365														
366	555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
367		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
368		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
369		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
370		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
371		Total 555		-	-	-	-	-	-	-	-	-	-	-
372														
373														
374	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-
375														
376	557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
377														
378														
379	2010 Protocol Sti	Embedded Cost Differentials												
380		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
381		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
382		Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
383		Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
384		ECD Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
385				-	-	-	-	-	-	-	-	-	-	-
386														
387	Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-
388														
389	TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
390														

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580	Operation Supervision & Eng	F131	617,481	159,367	40,445	51,010	498	309,421	8,826	579	46,863	236	236
581	Load Dispatching	F20	607,671	106,673	26,606	59,017	-	379,341	5	436	35,593	-	-
582	Station Expense	F120	472,115	82,877	20,671	45,852	-	294,720	4	339	27,653	-	-
583	Overhead Line Expenses	F132	313,774	67,874	18,041	27,697	-	178,027	2	289	21,843	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	11,201	-	-	-	-	-	11,201	-	-	-	-
586	Meter Expenses	F127	183,938	84,064	22,144	9,641	4,825	39,602	-	216	18,879	2,284	2,284
587	Customer Installation Expenses	F20	886,970	155,702	38,834	86,143	-	553,695	7	636	51,952	-	-
588	Misc. Distribution Expenses	F131	(977)	(252)	(64)	(81)	(1)	(490)	(14)	(1)	(74)	(0)	(0)
589	Rents	F131	34,956	9,022	2,290	2,888	28	17,517	500	33	2,653	13	13
590	Maint Supervision & Engineering	F131	333,798	86,151	21,864	27,575	269	167,267	4,771	313	25,333	127	127
591	Maintenance of Structures	F119	148,372	26,046	6,496	14,410	-	92,622	1	106	8,691	-	-
592	Maint of Station Equipment	F120	507,870	89,153	22,236	49,324	-	317,040	4	364	29,747	-	-
593	Maintenance of Overhead Lines	F134	2,948,297	767,424	213,295	244,219	-	1,484,280	20	2,910	236,148	-	-
594	Maint of Underground Lines	F135	902,167	438,687	92,283	49,594	-	214,830	3	1,316	105,453	-	-
595	Maint of Line Transformers	F125	50,126	12,815	3,997	3,672	-	25,833	50	61	3,697	-	-
596	Maint of Street Lighting & Signals	F130	91,042	-	-	-	-	-	91,042	-	-	-	-
597	Maintenance of Meters	F127	36,291	16,586	4,369	1,902	952	7,813	-	43	3,725	451	451
598	Maint of Misc. Distribution Plant	F131	287,465	74,193	18,829	23,747	232	144,049	4,109	270	21,817	110	110
TOTAL DISTRIBUTION EXPENSE			8,432,555	2,176,382	552,336	696,610	6,803	4,225,569	120,532	7,910	639,972	3,220	3,220

							CUSTOMER ACCOUNTS EXPENSE						
488	901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
490	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-
492	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-
494	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
496	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
498	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-
500	Distribution - METER - Unbundled							CUSTOMER SERVICE EXPENSE						
502	A	B	C	D	E	F	G	H	I	J	K	L	M	N
503	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
504	907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
506	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-
508	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-
510	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-
512	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	-	-	-
								SALES EXPENSE						
518	911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
520	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
522	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
524	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
526	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
								ADMINISTRATION & GENERAL EXPENSE						
532	920	Administrative & General Salaries	F102D	609	184	48	46	1	276	2	1	52	0	0
533		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
534		System Overheads	F102D	1,143,111	345,063	90,678	85,613	1,348	518,015	3,135	1,279	96,704	638	638
535		Administrative & General Salaries		1,143,720	345,247	90,726	85,659	1,348	518,291	3,137	1,280	96,756	638	638
537	921	Office Supplies & expenses	F102D	6,904	2,084	548	517	8	3,129	19	8	584	4	4
538		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
539		System Overheads	F102D	150,546	45,444	11,942	11,275	177	68,222	413	168	12,736	84	84
540		Office Supplies & expenses		157,450	47,528	12,490	11,792	186	71,350	432	176	13,320	88	88
542	922	A&G Expenses Transferred	F102D	(492,008)	(148,519)	(39,029)	(36,849)	(580)	(222,959)	(1,349)	(551)	(41,623)	(275)	(275)
544	923	Outside Services	F102D	741	224	59	55	1	336	2	1	63	0	0
545		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
546		System Overheads	F102D	281,539	84,986	22,333	21,086	332	127,583	772	315	23,818	157	157
547		Outside Services		282,280	85,210	22,392	21,141	333	127,919	774	316	23,880	158	158
549	924	Property Insurance	F102D	556	168	44	42	1	252	2	1	47	0	0
550		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
551		System Overheads	F102D	46,355	13,993	3,677	3,472	55	21,006	127	52	3,921	26	26
553	925	Injuries & Damages	F102D	214,936	64,881	17,050	16,098	253	97,401	589	241	18,183	120	120
555	926	Employee Pensions & Benefits	F138D	1,773,226	457,657	116,147	146,486	1,431	888,567	25,346	1,663	134,575	677	677
557	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
559	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-	-	-
560		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
562	929	Duplicate Charges	F138D	(2,539,871)	(655,522)	(166,363)	(209,818)	(2,049)	(1,272,734)	(36,304)	(2,383)	(192,758)	(970)	(970)
564	930	Misc General Expenses												
565		Situs	F138D	-	-	-	-	-	-	-	-	-	-	-
566		Customer	F138D	-	-	-	-	-	-	-	-	-	-	-
567		Labor	F138D	394,853	101,909	25,863	32,619	319	197,862	5,644	370	29,967	151	151
569	931	Rents	F102D	31,241	9,431	2,478	2,340	37	14,157	86	35	2,643	17	17
571	935	Maintenance of General Plant	F108D	589,532	177,958	46,765	44,153	695	267,154	1,617	660	49,873	329	329
573	TOTAL ADMINISTRATIVE & GEN EXPENSE			1,602,271	499,941	132,241	117,133	2,028	708,265	99	1,860	138,785	960	960
576	TOTAL O & M EXPENSE			10,034,826	2,676,322	684,577	813,744	8,831	4,933,834	120,631	9,771	778,757	4,180	4,180

578 Distribution - METER - Unbundled

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580

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
							DEPRECIATION EXPENSE							
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
590		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
591		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
592		Total 403OP		-	-	-	-	-	-	-	-	-	-	-
593														
594	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	23,409	4,109	1,025	2,274	-	14,613	0	17	1,371	-	-
598		Structures	F119	47,140	8,275	2,064	4,578	-	29,428	0	34	2,761	-	-
599		Station Equip	F120	759,004	133,238	33,232	73,715	-	473,812	6	544	44,457	-	-
600		Poles & Towers	F121	3,396,921	596,386	148,754	329,892	-	2,120,435	29	2,437	198,988	-	-
601		OH Conductors	F122	951,396	301,320	86,633	63,248	-	406,538	5	1,358	92,093	-	-
602		UG Conduit	F123	225,724	83,931	24,787	12,306	-	79,096	1	385	25,219	-	-
603		UG Conductor	F124	620,716	202,069	58,496	40,075	-	257,590	3	914	61,568	-	-
604		Line Transformer	F125	1,893,755	484,165	150,998	138,741	-	975,982	1,882	2,308	139,680	-	-
605		Services	F126	948,550	633,033	133,192	40,608	-	-	-	1,334	140,383	-	-
606		Meters	F127	643,388	294,043	77,457	33,722	16,876	138,524	-	754	66,037	7,988	7,988
607		Inst Cust Premises	F128	9,378	-	-	-	-	-	9,378	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	32,926	-	-	-	-	-	32,926	-	-	-	-
610		Total Distribution Expense		9,552,307	2,740,570	716,836	739,159	16,876	4,496,017	44,231	10,084	772,557	7,988	7,988
611														
612	403GP	General Depreciation												
613		Situs	F107D	660,158	199,277	52,367	49,442	778	299,158	1,810	739	55,848	368	368
614		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
615		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
616		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
617		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
618		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
619		System Overheads	F102D	240,725	72,666	19,096	18,029	284	109,088	660	269	20,365	134	134
620		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
621		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
622		Total General Expense		900,883	271,944	71,463	67,471	1,062	408,246	2,471	1,008	76,213	503	503
623														
624	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			10,453,189	3,012,513	788,299	806,631	17,938	4,904,263	46,702	11,092	848,770	8,491	8,491
632														
633							AMORTIZATION EXPENSE							
634														
635														
636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102D	4,046	1,221	321	303	5	1,834	11	5	342	2	2
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		4,046	1,221	321	303	5	1,834	11	5	342	2	2
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107D	(22,567)	(6,812)	(1,790)	(1,690)	(27)	(10,227)	(62)	(25)	(1,909)	(13)	(13)
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102D	163,398	49,324	12,962	12,238	193	74,046	448	183	13,823	91	91
651		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
652		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
653		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
654		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
656		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
657		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
658		Total Amort. Intangible Plant		140,830	42,512	11,171	10,547	166	63,819	386	158	11,914	79	79
659														

660 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

663 A	B	C	D	E	F	G	H	I	J	K	L	M	N
664 FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
665 404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
667 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
669 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
671 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-
673 407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-
676 TOTAL AMORTIZATION EXPENSE			144,876	43,733	11,492	10,850	171	65,653	397	162	12,256	81	81
679							TAX OTHER THAN INCOME						
682 408	Total Taxes Other Than Income	F101D	3,042,292	912,616	240,341	228,146	1,785	1,400,369	5,930	3,414	254,893	(5,804)	601
685							DEFERRED ITC						
688 41140	Deferred I T C - Federal	F101D	(77,891)	(23,365)	(6,153)	(5,841)	(46)	(35,853)	(152)	(87)	(6,526)	149	(15)
690 41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-	-	-	-
692 TOTAL DEFERRED ITC			(77,891)	(23,365)	(6,153)	(5,841)	(46)	(35,853)	(152)	(87)	(6,526)	149	(15)
695							DEFERRED INCOME TAXES						
698 41010	Deferred Income Tax - Federal-DR	F101D	3,732,211	1,119,576	294,845	279,885	2,190	1,717,939	7,275	4,188	312,696	(7,120)	738
700 41020	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-	-	-	-
702 41120	Deferred Income Tax - Federal-CR	F101D	(5,813,879)	(1,744,027)	(459,297)	(435,992)	(3,411)	(2,676,132)	(11,332)	(6,525)	(487,105)	11,091	(1,149)
704 41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-	-	-	-
706 TOTAL DEFERRED INCOME TAXES			(2,081,668)	(624,452)	(164,452)	(156,108)	(1,221)	(958,193)	(4,058)	(2,336)	(174,409)	3,971	(411)
710							INCOME TAXES						
712 40911	State Income Taxes	F101D	544,426	163,315	43,010	40,827	319	250,600	1,061	611	45,614	(1,039)	108
714 40910	Federal Income Tax	F101D	2,403,939	721,125	189,911	180,275	1,410	1,106,535	4,686	2,698	201,410	(4,586)	475
717 TOTAL OPERATING EXPENSES			23,919,510	6,718,483	1,744,012	1,877,692	28,866	11,416,597	174,137	24,714	1,915,146	6,464	13,400

720 Distribution - METER - Unbundled

721

722

STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
724	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
725		Total 310		-	-	-	-	-	-	-	-	-	-	-
726														
727	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
728		Total 311		-	-	-	-	-	-	-	-	-	-	-
729														
730	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
731		Total 312		-	-	-	-	-	-	-	-	-	-	-
732														
733	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
734		Total 314		-	-	-	-	-	-	-	-	-	-	-
735														
736	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
737		Total 316		-	-	-	-	-	-	-	-	-	-	-
738														
739	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
740		Total 316		-	-	-	-	-	-	-	-	-	-	-
741														
742	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
743														
744														
745														
746	Total Steam Production Plant			-	-	-	-	-	-	-	-	-	-	-
747														
748														
749								NUCLEAR PRODUCTION						
750														
751														
752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
753														
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
755														
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
757														
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
759														
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
761														
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
763														
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
765														
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
767														
768														
769								HYDRAULIC PRODUCTION PLANT						
770														
771														
772	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
773														
774	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
775														
776	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
777														
778	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-
779														
780	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
781														
782	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
783														
784	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-
785														
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
787														
788	Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-
789														
790	Distribution - METER - Unbundled													

791	A	B	C		D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-	-	-	-
794		Total 340			-	-	-	-	-	-	-	-	-	-	-
795															
796	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	-	-	-
797		Total 341			-	-	-	-	-	-	-	-	-	-	-
798															
799	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	-	-	-
800		Total 342			-	-	-	-	-	-	-	-	-	-	-
801															
802	343	Prime Movers	F10		-	-	-	-	-	-	-	-	-	-	-
803		Total 343			-	-	-	-	-	-	-	-	-	-	-
804															
805	344	Generators	F10		-	-	-	-	-	-	-	-	-	-	-
806		Total 344			-	-	-	-	-	-	-	-	-	-	-
807															
808	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	-	-	-
809		Total 345			-	-	-	-	-	-	-	-	-	-	-
810															
811	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	-	-	-
812															
813	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
814															
815	Total Other Production Plant				-	-	-	-	-	-	-	-	-	-	-
816															
817	Experimental Plant														
818	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	-	-	-
819															
820	TOTAL PRODUCTION PLANT				-	-	-	-	-	-	-	-	-	-	-
821															
822									TRANSMISSION PLANT						
823	350	Land and Land Rights													
824		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
825		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
826					-	-	-	-	-	-	-	-	-	-	-
827	352	Structures and Improvements													
828		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
829		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
830					-	-	-	-	-	-	-	-	-	-	-
831	353	Station Equipment													
832		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
833		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
834					-	-	-	-	-	-	-	-	-	-	-
835	354	Towers and Fixtures													
836		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
837		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
838					-	-	-	-	-	-	-	-	-	-	-
839	355	Poles and Fixtures													
840		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
841		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
842					-	-	-	-	-	-	-	-	-	-	-
843	356	Overhead Conductors													
844		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
845		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
846					-	-	-	-	-	-	-	-	-	-	-
847	357	Underground Conduit													
848		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
849		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
850					-	-	-	-	-	-	-	-	-	-	-
851	358	Underground Conductors													
852		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
853		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
854					-	-	-	-	-	-	-	-	-	-	-
855	359	Roads and Trails													
856		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
857		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
858					-	-	-	-	-	-	-	-	-	-	-
859															
860	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
861	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
862															
863	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

864	A	B	C		D	E	F	G	H	I	J	K	L	M	N
					DISTRIBUTION PLANT										
865															
866	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
867															
868	360	Land and Land Rights													
869		Demand Primary	F20		1,835,903	322,281	80,382	178,303	-	1,146,071	15	1,317	107,534	-	-
870		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
871					1,835,903	322,281	80,382	178,303	-	1,146,071	15	1,317	107,534	-	-
872	361	Structures and Improvements													
873		Demand Primary	F20		3,366,731	591,009	147,406	326,977	-	2,101,698	28	2,415	197,199	-	-
874		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
875					3,366,731	591,009	147,406	326,977	-	2,101,698	28	2,415	197,199	-	-
876	362	Station Equipment													
877		Demand Primary	F20		37,524,250	6,587,147	1,642,928	3,644,359	-	23,424,686	315	26,915	2,197,899	-	-
878		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
879					37,524,250	6,587,147	1,642,928	3,644,359	-	23,424,686	315	26,915	2,197,899	-	-
880	364	Poles, Towers & Fixtures													
881		Demand Primary	F20	1.00	99,695,956	17,501,001	4,364,999	9,682,480	-	62,235,660	838	71,510	5,839,468	-	-
882		Demand Secondary	F22	1.00	5,106	3,181	992	-	-	-	-	15	918	-	-
883		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
884					99,701,062	17,504,182	4,365,991	9,682,480	-	62,235,660	838	71,525	5,840,385	-	-
885	365	Overhead Conductors													
886		Demand Primary	F20	1.00	27,697,943	4,862,201	1,212,702	2,690,027	-	17,290,569	233	19,867	1,622,345	-	-
887		Demand Secondary	F22	1.00	12,766,140	7,953,312	2,480,423	-	-	-	-	37,906	2,294,500	-	-
888		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
889					40,464,083	12,815,512	3,693,125	2,690,027	-	17,290,569	233	57,773	3,916,845	-	-
890	366	Underground Conduit													
891		Demand Primary	F20	1.00	5,988,687	1,051,276	262,203	581,622	-	3,738,465	50	4,296	350,774	-	-
892		Demand Secondary	F22	1.00	4,680,160	2,915,742	909,341	-	-	-	-	13,897	841,180	-	-
893		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
894					10,668,846	3,967,018	1,171,544	581,622	-	3,738,465	50	18,192	1,191,954	-	-
895	367	Underground Conductors													
896		Demand Primary	F20	1.00	19,596,536	3,440,049	857,997	1,903,217	-	12,233,228	165	14,056	1,147,823	-	-
897		Demand Secondary	F22	1.00	9,881,877	6,156,414	1,920,019	-	-	-	-	29,342	1,776,102	-	-
898		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
899					29,478,412	9,596,463	2,778,016	1,903,217	-	12,233,228	165	43,398	2,923,925	-	-
900	368	Line Transformers													
901		Demand Secondary	F21		85,091,706	21,754,881	6,784,758	6,234,035	-	43,853,577	84,570	103,685	6,276,199	-	-
902		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
903					85,091,706	21,754,881	6,784,758	6,234,035	-	43,853,577	84,570	103,685	6,276,199	-	-
904	369	Services													
905		Customer	F70		44,726,689	29,849,216	6,280,347	1,914,769	-	-	-	62,894	6,619,463	-	-
906		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
907					44,726,689	29,849,216	6,280,347	1,914,769	-	-	-	62,894	6,619,463	-	-
908	370	Meters													
909		Customer	F60		16,827,950	7,690,751	2,025,895	882,017	441,386	3,623,113	-	19,718	1,727,203	208,934	208,934
910		Assigned	A	1.00	-	-	-	-	-	-	-	-	-	-	-
911					16,827,950	7,690,751	2,025,895	882,017	441,386	3,623,113	-	19,718	1,727,203	208,934	208,934
912	371	Install on Customers' Premises													
913		Demand Primary	F20	1.00	-	-	-	-	-	-	-	-	-	-	-
914		Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-	-	-	-
915		Assigned	A	1.00	170,194	-	-	-	-	-	170,194	-	-	-	-
916					170,194	-	-	-	-	-	170,194	-	-	-	-
917	372	Leased Property													
918		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
919		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
920		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
921					-	-	-	-	-	-	-	-	-	-	-
922															
923	373	Street Lights	A	1.00	770,243	-	-	-	-	-	770,243	-	-	-	-
924															
925															
926	D00	Unclassified Dist Plant - Acct 300	F22		3,736,704	2,327,969	726,030	-	-	-	-	11,095	671,610	-	-
927	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-	-	-	-
928	TOTAL DISTRIBUTION PLANT				374,362,774	113,006,430	29,696,422	28,037,806	441,386	169,647,066	1,026,652	418,929	31,670,216	208,934	208,934
929															

930 Distribution - METER - Unbundled

931

932	A	B	C	GENERAL PLANT D	E	F	G	H	I	J	K	L	M	N
933	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
934	389	Land and Land Rights												
935		Situs	F107D	134,697	40,660	10,685	10,088	159	61,040	369	151	11,395	75	75
936		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
937		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
938		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
939		System Overheads	F102D	106,949	32,284	8,484	8,010	126	48,465	293	120	9,048	60	60
940		Total Land & Land Rights		241,646	72,944	19,169	18,098	285	109,505	663	270	20,443	135	135
941														
942	390	Structures and Improvements												
943		Situs	F107D	8,133,790	2,455,294	645,215	609,178	9,590	3,685,926	22,306	9,102	688,100	4,540	4,540
944		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
945		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
946		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
947		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
948		Energy	F102D	-	-	-	-	-	-	-	-	-	-	-
949		System Overheads	F102D	1,372,058	414,174	108,839	102,760	1,618	621,765	3,763	1,535	116,073	766	766
950														
951		Total Structures and Improvements		9,505,847	2,869,468	754,054	711,938	11,208	4,307,691	26,069	10,637	804,172	5,305	5,305
952														
953	391	Office Furniture & Equipment												
954		Situs	F107D	302,439	91,295	23,991	22,651	357	137,054	829	338	25,586	169	169
955		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
958		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
959		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
960		System Overheads	F102D	762,344	230,124	60,473	57,096	899	345,465	2,091	853	64,493	425	425
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
963		Total Office Furniture & Equipment		1,064,783	321,419	84,464	79,747	1,255	482,520	2,920	1,192	90,078	594	594
964														
965	392	Transportation Equipment												
966		Situs	F107D	4,511,454	1,361,843	357,872	337,884	5,319	2,044,420	12,372	5,049	381,658	2,518	2,518
967		System Overheads	F102D	96,282	29,064	7,638	7,211	114	43,631	264	108	8,145	54	54
968		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
971		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
972		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
973		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
974		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
975		Total Transportation Equipment		4,607,735	1,390,907	365,510	345,095	5,433	2,088,052	12,636	5,156	389,804	2,572	2,572
976														
977	393	Stores Equipment												
978		Situs	F107D	353,151	106,603	28,014	26,449	416	160,035	968	395	29,876	197	197
979		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102D	3,630	1,096	288	272	4	1,645	10	4	307	2	2
982		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
983		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
984		Total Stores Equipment		356,781	107,699	28,302	26,721	421	161,680	978	399	30,183	199	199
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107D	1,480,448	446,893	117,437	110,878	1,745	670,883	4,060	1,657	125,242	826	826
988		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
989		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
990		System Overheads	F102D	30,625	9,244	2,429	2,294	36	13,878	84	34	2,591	17	17
991		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
992		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
994		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
995		Total Tools, Shop & Garage Equipment		1,511,072	456,137	119,866	113,171	1,782	684,761	4,144	1,691	127,833	843	843
996														
997	395	Laboratory Equipment												
998		Situs	F107D	908,022	274,099	72,029	68,006	1,071	411,481	2,490	1,016	76,817	507	507
999		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102D	70,617	21,317	5,602	5,289	83	32,001	194	79	5,974	39	39
1002		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1003		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1004		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1005		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1006		Total Laboratory Equipment		978,638	295,415	77,631	73,295	1,154	443,482	2,684	1,095	82,791	546	546
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107D	7,536,908	2,275,117	597,867	564,475	8,886	3,415,442	20,669	8,434	637,605	4,206	4,206
1010		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1011		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1012		System Overheads	F102D	87,684	26,469	6,956	6,567	103	39,735	240	98	7,418	49	49
1013		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1014		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1017		Total Power Operated Equipment		7,624,591	2,301,585	604,823	571,042	8,990	3,455,177	20,910	8,532	645,023	4,255	4,255
1018														
1019	397	Communication Equipment												
1020		Situs	F107D	8,006,338	2,416,821	635,105	599,633	9,440	3,628,170	21,957	8,959	677,317	4,468	4,468
1021		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1022		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1023		System Overheads	F102D	1,541,195	465,230	122,256	115,427	1,817	698,411	4,227	1,725	130,381	860	860
1024		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1025		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1026		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1027		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1028		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1029		Total Communication Equipment		9,547,533	2,882,051	757,360	715,060	11,257	4,326,581	26,183	10,684	807,699	5,329	5,329
1030														

1031 Distribution - METER - Unbundled

1032

1033

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
								GENERAL PLANT						
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107D	56,875	17,169	4,512	4,260	67	25,774	156	64	4,812	32	32
1037		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1040		System Overheads	F102D	31,336	9,459	2,486	2,347	37	14,200	86	35	2,651	17	17
1041		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1042		Simple Cycle Combustion Turbine	F105D	-	-	-	-	-	-	-	-	-	-	-
1043		Total Misc. Equipment		88,211	26,628	6,997	6,607	104	39,974	242	99	7,462	49	49
1044														
1045	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107D	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1052		System Overheads	F102D	19,850	5,992	1,575	1,487	23	8,995	54	22	1,679	11	11
1053														
1054		Remove Capital Lease		(19,850)	(5,992)	(1,575)	(1,487)	(23)	(8,995)	(54)	(22)	(1,679)	(11)	(11)
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102D	712,636	215,119	56,530	53,373	840	322,940	1,954	797	60,287	398	398
1060	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			36,239,474	10,939,372	2,874,705	2,714,146	42,728	16,422,361	99,383	40,554	3,065,775	20,225	20,225
1063														
1064														
1065														
1066								INTANGIBLE PLANT						
1067														
1068	301	Organization												
1069		Situs	F107D	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102D	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107D	(979,414)	(295,649)	(77,692)	(73,353)	(1,155)	(443,834)	(2,686)	(1,096)	(82,856)	(547)	(547)
1076		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1077		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1078		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1079		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1080		Total Franchise & Consent		(979,414)	(295,649)	(77,692)	(73,353)	(1,155)	(443,834)	(2,686)	(1,096)	(82,856)	(547)	(547)
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107D	(3,301,747)	(996,677)	(261,912)	(247,284)	(3,893)	(1,496,227)	(9,055)	(3,695)	(279,320)	(1,843)	(1,843)
1084		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1085		System Overheads	F102D	5,716,902	1,725,724	453,495	428,166	6,740	2,590,684	15,678	6,397	483,637	3,191	3,191
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		2,415,155	729,047	191,583	180,882	2,848	1,094,457	6,623	2,703	204,316	1,348	1,348
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			1,435,741	433,398	113,890	107,529	1,693	650,623	3,937	1,607	121,460	801	801
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			412,037,989	124,379,199	32,685,017	30,859,482	485,807	186,720,050	1,129,972	461,089	34,857,451	229,961	229,961
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1103	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1108		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
1112														
1113	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-
1114														
1115	115	Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-	-	-
1116														
1117	128	Pensions	F102D	-	-	-	-	-	-	-	-	-	-	-
1118														
1119	124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-
1120														
1121	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-
1122		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-
1123		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
1124														
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1126														
1127	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1128														
1129	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1130														
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1132														
1133	154	Materials and Supplies	F102D	2,074,917	626,342	164,593	155,400	2,446	940,274	5,690	2,322	175,533	1,158	1,158
1134														
1135	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-	-	-
1136														
1137	25318	Provo Working Capital Deposit	F102D	(2,589)	(782)	(205)	(194)	(3)	(1,173)	(7)	(3)	(219)	(1)	(1)
1138														
1139	165	Prepayments	F102D	-	-	-	-	-	-	-	-	-	-	-
1140		General Plant	F42	211,304	136,326	28,683	3,617	666	14,625	1,552	217	25,536	42	42
1141		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1142		System Energy	F102D	-	-	-	-	-	-	-	-	-	-	-
1143		System Overheads	F102D	277,681	83,822	22,027	20,797	327	125,834	762	311	23,491	155	155
1144		Total Prepayments		488,985	220,148	50,710	24,414	993	140,459	2,313	527	49,027	197	197
1145														
1146	182	Misc Regulatory Assets	F102D	(477,258)	(144,067)	(37,859)	(35,744)	(563)	(216,276)	(1,309)	(534)	(40,375)	(266)	(266)
1147		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1148		Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1150		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1151		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102D	1,137,807	343,462	90,257	85,216	1,342	515,611	3,120	1,273	96,256	635	635
1153		Total Misc Regulatory Assets		660,549	199,395	52,398	49,472	779	299,336	1,811	739	55,881	369	369
1154														
1155	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102D	-	-	-	-	-	-	-	-	-	-	-
1159		System Overheads	F102D	17,467	5,273	1,386	1,308	21	7,915	48	20	1,478	10	10
1160		System Energy	F102D	-	-	-	-	-	-	-	-	-	-	-
1161		System Net Steam Plant	F102D	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102D	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		17,467	5,273	1,386	1,308	21	7,915	48	20	1,478	10	10
1164														
1165	CWC	Cash Working Capital	F137D	29,878	7,969	2,038	2,423	26	14,690	359	29	2,319	12	12
1166														
1167	OWC	Other Working Capital	F137D	514,391	137,190	35,092	41,713	453	252,911	6,184	501	39,920	214	214
1168		Total Other Working Capital		514,391	137,190	35,092	41,713	453	252,911	6,184	501	39,920	214	214
1169														
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1171														
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1173														
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			3,783,598	1,195,534	306,012	274,536	4,715	1,654,413	16,399	4,135	323,938	1,958	1,958
1176														
1177	Distribution - METER - Unbundled													
1178														

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102D	(221,463)	(66,852)	(17,568)	(16,586)	(261)	(100,359)	(607)	(248)	(18,735)	(124)	(124)
1185														
1186	2282	Accum Prov for Injuries & Damages	F102D	(170,243)	(51,390)	(13,505)	(12,750)	(201)	(77,148)	(467)	(191)	(14,402)	(95)	(95)
1187														
1188	2283	Accum Prov for Pension & Benefits	F102D	(22,993)	(6,941)	(1,824)	(1,722)	(27)	(10,419)	(63)	(26)	(1,945)	(13)	(13)
1189														
1190	25335	Accum Prov for Pensions Obligation	F102D	-	-	-	-	-	-	-	-	-	-	-
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-	-
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	(261,165)	(39,664)	(14,887)	(28,218)	(8,557)	(46,698)	(224)	(386)	(16,500)	(98,564)	(7,468)
1195	254	Situs	F102D	-	-	-	-	-	-	-	-	-	-	-
1196	254	SG	F102D	-	-	-	-	-	-	-	-	-	-	-
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-
1199														
1200	252	Customer Advances for Const	F50	(347,212)	(116,930)	(37,093)	-	-	(48,620)	-	-	(144,569)	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	(1,095,614)	(200,879)	(71,448)	(126,774)	(35,865)	(190,233)	(501)	(1,738)	(79,829)	(359,052)	(29,295)
1205														
1206	190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	-	-	-
1207		Customer System	F104D	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138D	1,502,212	387,710	98,396	124,097	1,212	752,761	21,472	1,409	114,007	574	574
1209		System Generation	F104D	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104D	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	-	-	-	-	-	-	-	-	-	-	-
1212		TROJP	F104D	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104D	-	-	-	-	-	-	-	-	-	-	-
1214		Energy	F104D	-	-	-	-	-	-	-	-	-	-	-
1215		System Net Plant	F104D	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104D	74,614	22,317	5,893	5,606	59	34,173	137	84	6,289	28	28
1217		Total Accum Deferred Income Taxes		1,576,826	410,027	104,288	129,704	1,271	786,934	21,609	1,493	120,296	602	602
1218														
1219	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104D	(45,689,722)	(13,665,932)	(3,608,357)	(3,433,038)	(36,292)	(20,925,694)	(83,633)	(51,392)	(3,851,026)	(17,179)	(17,179)
1222		DITBAL	F104D	(5,774)	(1,727)	(456)	(434)	(5)	(2,644)	(11)	(6)	(487)	(2)	(2)
1223		System Net Plant	F104D	-	-	-	-	-	-	-	-	-	-	-
1224		Labor	F138D	(65,646)	(16,943)	(4,300)	(5,423)	(53)	(32,895)	(938)	(62)	(4,982)	(25)	(25)
1225		GPS	F104D	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104D	(1,092)	(327)	(86)	(82)	(1)	(500)	(2)	(1)	(92)	(0)	(0)
1227		SNPD	F104D	-	-	-	-	-	-	-	-	-	-	-
1228		SCHMDEXP	F104D	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104D	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104D	-	-	-	-	-	-	-	-	-	-	-
1231		IBT	F104D	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104D	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104D	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104D	-	-	-	-	-	-	-	-	-	-	-
1235		SG	F104D	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		(45,762,233)	(13,684,928)	(3,613,199)	(3,438,977)	(36,350)	(20,961,734)	(84,584)	(51,461)	(3,856,587)	(17,207)	(17,207)
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104D	184,931	55,313	14,605	13,895	147	84,698	339	208	15,587	70	70
1240		System Generation	F104D	-	-	-	-	-	-	-	-	-	-	-
1241		Energy	F104D	-	-	-	-	-	-	-	-	-	-	-
1242		Labor	F138D	(454,110)	(117,203)	(29,744)	(37,514)	(366)	(227,555)	(6,491)	(426)	(34,464)	(173)	(173)
1243		General Plant	F104D	(108,922)	(32,579)	(8,602)	(8,184)	(87)	(49,886)	(199)	(123)	(9,181)	(41)	(41)
1244		System Net Plant	F104D	(13,909)	(4,160)	(1,099)	(1,045)	(11)	(6,370)	(25)	(16)	(1,172)	(5)	(5)
1245		TROJP	F104D	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104D	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104D	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104D	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		(392,010)	(98,628)	(24,840)	(32,848)	(317)	(199,114)	(6,377)	(356)	(29,230)	(150)	(150)
1250														
1251	255	Accum Investment Tax Credit	F104D	(12,870)	(3,849)	(1,016)	(967)	(10)	(5,894)	(24)	(14)	(1,085)	(5)	(5)
1252	TOTAL RATE BASE DEDUCTIONS			(46,708,977)	(13,860,034)	(3,691,092)	(3,529,138)	(80,318)	(20,853,285)	(71,237)	(52,927)	(4,042,585)	(474,607)	(53,755)
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1266		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1267		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1268		Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-
1280														
1281														

1282														
1283									DISTRIBUTION PLANT					
1284	108360	Land and Land Rights	F118	(462,835)	(81,248)	(20,264)	(44,951)	-	(288,927)	(4)	(332)	(27,110)	-	-
1285														
1286	108361	Structures and Improvements	F119	(761,234)	(133,630)	(33,329)	(73,931)	-	(475,204)	(6)	(546)	(44,588)	-	-
1287														
1288	108362	Station Equipment	F120	(14,084,168)	(2,472,388)	(616,649)	(1,367,856)	-	(8,792,107)	(118)	(10,102)	(824,949)	-	-
1289														
1290	Distribution - METER - Unbundled													
1291														
1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1293	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	(41,266,754)	(7,245,066)	(1,807,105)	(4,007,626)	-	(25,759,642)	(347)	(29,605)	(2,417,364)	-	-
1296														
1297	108365	Overhead Conductors	F122	(17,554,438)	(5,559,723)	(1,602,180)	(1,167,008)	-	(7,501,127)	(101)	(25,064)	(1,699,236)	-	-
1298														
1299	108366	Underground Conduit	F123	(4,573,843)	(1,700,701)	(502,253)	(249,347)	-	(1,602,718)	(22)	(7,799)	(511,003)	-	-
1300														
1301	108367	Underground Conductors	F124	(14,304,266)	(4,656,640)	(1,348,020)	(923,528)	-	(5,936,118)	(80)	(21,059)	(1,418,821)	-	-
1302														
1303	108368	Line Transformers	F125	(29,574,773)	(7,561,203)	(2,358,135)	(2,166,723)	-	(15,241,904)	(29,394)	(36,037)	(2,181,378)	-	-
1304														
1305	108369	Services	F126	(18,691,598)	(12,474,198)	(2,624,601)	(800,196)	-	-	-	(26,284)	(2,766,320)	-	-
1306														
1307	108370	Meters	F127	(10,407,202)	(4,756,325)	(1,252,909)	(545,481)	(272,974)	(2,240,705)	-	(12,195)	(1,068,184)	(129,215)	(129,215)
1308														
1309	108371	Install on Customers' Premises	F128	(143,058)	-	-	-	-	-	(143,058)	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	(465,953)	-	-	-	-	-	(465,953)	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102D	213,252	64,373	16,916	15,971	251	96,638	585	239	18,041	119	119
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			(152,076,869)	(46,576,748)	(12,148,528)	(11,330,674)	(272,723)	(67,741,813)	(638,498)	(168,784)	(12,940,911)	(129,096)	(129,096)
1323														
1324									GENERAL PLANT					
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107D	(11,993,549)	(3,620,414)	(951,391)	(898,254)	(14,141)	(5,435,023)	(32,891)	(13,421)	(1,014,626)	(6,694)	(6,694)
1327		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1328		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1329		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1330		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1331		System Overheads	F102D	(1,563,325)	(471,911)	(124,011)	(117,085)	(1,843)	(708,440)	(4,287)	(1,749)	(132,254)	(873)	(873)
1332		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1333		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1334		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1335		Total General Plant Accumulated Depr		(13,556,874)	(4,092,324)	(1,075,402)	(1,015,339)	(15,984)	(6,143,463)	(37,178)	(15,171)	(1,146,880)	(7,566)	(7,566)
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			(13,556,874)	(4,092,324)	(1,075,402)	(1,015,339)	(15,984)	(6,143,463)	(37,178)	(15,171)	(1,146,880)	(7,566)	(7,566)
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			(165,633,743)	(50,669,073)	(13,223,930)	(12,346,012)	(288,707)	(73,885,276)	(675,677)	(183,954)	(14,087,791)	(136,662)	(136,662)
1350														
1351														
1352									ACCUMULATED AMORTIZATION					
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108D	(231,861)	(69,990)	(18,392)	(17,365)	(273)	(105,071)	(636)	(259)	(19,615)	(129)	(129)
1358		Customer - System	F108D	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108D	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108D	(51,009)	(15,398)	(4,046)	(3,820)	(60)	(23,115)	(140)	(57)	(4,315)	(28)	(28)
1361		Energy	F108D	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		(282,870)	(85,388)	(22,439)	(21,185)	(334)	(128,186)	(776)	(317)	(23,930)	(158)	(158)
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107D	922,977	278,613	73,215	69,126	1,088	418,258	2,531	1,033	78,082	515	515
1368		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1372		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1373		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-
1374		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1375		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1376		System Overheads	F102D	(4,219,636)	(1,273,754)	(334,724)	(316,029)	(4,975)	(1,912,180)	(11,572)	(4,722)	(356,971)	(2,355)	(2,355)
1377		Total Accum Prov for Amort-Intangible		(3,296,659)	(995,141)	(261,508)	(246,902)	(3,887)	(1,493,921)	(9,041)	(3,689)	(278,890)	(1,840)	(1,840)
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			(3,579,529)	(1,080,529)	(283,947)	(268,088)	(4,220)	(1,622,107)	(9,816)	(4,006)	(302,820)	(1,998)	(1,998)

RetailTotal - Retail - Total - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12		Operating Revenues		6,208,574	3,971,238	857,787	142,513	16,208	415,551	49,289	6,815	734,557	12,310	2,307
13														
14		Operating Expenses												
15		Operation & Maintenance Expenses		5,353,666	3,438,625	748,415	124,542	12,900	351,977	36,491	5,913	631,859	1,472	1,472
16		Depreciation Expense		43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
17		Amortization Expense		458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
18		Taxes Other Than Income		83	48	10	3	0	9	1	0	9	3	0
19		Income Taxes - Federal		(20,661)	(11,915)	(2,594)	(647)	(120)	(2,166)	(130)	(23)	(2,343)	(665)	(58)
20		Income Taxes - State		(4,679)	(2,698)	(587)	(147)	(27)	(491)	(29)	(5)	(531)	(151)	(13)
21		Income Taxes Deferred		141,647	81,684	17,782	4,439	824	14,852	893	155	16,063	4,557	399
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
24														
25		Total Operating Expenses		5,971,837	3,829,476	831,140	136,779	15,158	398,910	40,910	6,555	705,697	5,315	1,899
26														
27		Operating Revenue For Return		236,737	141,762	26,647	5,735	1,051	16,642	8,379	260	28,859	6,995	408
28														
29														
30		Rate Base :												
31		Electric Plant In Service		8,491,332	5,478,307	1,152,649	145,347	26,748	587,701	62,367	8,701	1,026,172	1,670	1,670
32		Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-	-	-
35		Prepayments		6	4	1	0	0	0	0	0	1	0	0
36		Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
38		Misc Deferred Debits		939,508	198,078	64,343	99,818	23,880	224,030	927	1,389	71,012	236,614	19,417
39		Cash Working Capital		9,951	6,391	1,391	231	24	654	68	11	1,174	3	3
40		Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42														
43		Total Rate Base Additions		9,440,796	5,682,780	1,218,384	245,397	50,652	812,385	63,362	10,100	1,098,359	238,287	21,090
44														
45		Rate Base Deductions :												
46		Accum Provision For Depreciation		(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
47		Accum Provision For Amortization		(5,997,217)	(3,869,192)	(814,087)	(102,655)	(18,892)	(415,079)	(44,048)	(6,145)	(724,760)	(1,180)	(1,180)
48		Accum Deferred Income Taxes		476,386	306,296	66,149	10,404	1,230	31,703	3,305	517	56,537	122	122
49		Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(406,230)	(74,482)	(26,492)	(47,005)	(13,298)	(70,534)	(186)	(645)	(29,599)	(133,129)	(10,862)
53														
54		Total Rate Base Deductions		(6,206,379)	(3,817,583)	(812,345)	(144,037)	(31,840)	(473,242)	(42,980)	(6,558)	(731,578)	(134,241)	(11,974)
55														
56		Total Rate Base		3,234,417	1,865,197	406,038	101,359	18,812	339,143	20,382	3,542	366,781	104,046	9,116
57														
58														
59		Return On Rate Base		7.32%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60														
61		Return On Equity		9.49%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79	Total Rate Base		3,234,417	1,865,197	406,038	101,359	18,812	339,143	20,382	3,542	366,781	104,046	9,116
80													
81													
82	Return On Ratebase ($)	6.40%	206,854	119,287	25,968	6,482	1,203	21,690	1,304	227	23,457	6,654	583
83	Operating & Maintenance Expense		5,353,666	3,438,625	748,415	124,542	12,900	351,977	36,491	5,913	631,859	1,472	1,472
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85	Depreciation Expense		43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
86	Amortization Expense		458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
87	Taxes Other Than Income		83	48	10	3	0	9	1	0	9	3	0
88	Federal Income Taxes		(20,661)	(11,915)	(2,594)	(647)	(120)	(2,166)	(130)	(23)	(2,343)	(665)	(58)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90	State Income Taxes		(4,679)	(2,698)	(587)	(147)	(27)	(491)	(29)	(5)	(531)	(151)	(13)
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		141,647	81,684	17,782	4,439	824	14,852	893	155	16,063	4,557	399
93	Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-
95	Revenue Credits		(202,408)	(11,606)	(10,623)	(10,928)	912	(206,232)	(2,046)	243	37,884	(3)	(7)
96													
97	Total Revenue Requirements		5,976,284	3,937,156	846,485	132,333	17,273	214,368	40,167	7,024	767,038	11,965	2,474
98	Operating Revenues		6,006,167	3,959,631	847,164	131,586	17,120	209,320	47,243	7,057	772,440	12,306	2,300
99													
100	Increase / (Decrease) Required to												
101	Earn Equal Rates of Return		(29,883)	(22,475)	(679)	748	152	5,048	(7,076)	(33)	(5,402)	(341)	175
102													
103	Existing Revenues		6,006,167	3,959,631	847,164	131,586	17,120	209,320	47,243	7,057	772,440	12,306	2,300
104	check		-	-	-	-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)												
106	Over Existing Rates To												
107	Equal Authorized RoE & RoR		-0.50%	-0.57%	-0.08%	0.57%	0.89%	2.41%	-14.98%	-0.47%	-0.70%	-2.77%	7.60%

Retail - Total - Unbundled

ELECTRIC REVENUES

	A	B	2020 Protocol (Non-Wgt) C		D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A		3,959,631	3,959,631	-	-	-	-	-	-	-	-	-
121															
122	442	Commercial & Industrial Sales	A		1,249,918	-	847,164	131,586	-	209,320	47,243	-	-	12,306	2,300
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-
125					1,249,918	-	847,164	131,586	-	209,320	47,243	-	-	12,306	2,300
126															
127	444	Public Street & Highway Lighting	A		796,618	-	-	-	17,120	-	-	7,057	772,440	-	-
128															
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-
130															
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-	-	-	-
134															
135	Total Sales to Ultimate Customers				6,006,167	3,959,631	847,164	131,586	17,120	209,320	47,243	7,057	772,440	12,306	2,300
136															
137	447	Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
140		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
141					-	-	-	-	-	-	-	-	-	-	-
142															
143	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-
144			F10		-	-	-	-	-	-	-	-	-	-	-
145															
146	State Specific Revenue Credit		F140R		(2,521)	(1,611)	(350)	(58)	(7)	(172)	(17)	(3)	(298)	(5)	(1)
147															
148	AGA Revenue		A	-	-	-	-	-	-	-	-	-	-	-	-
149															
150	Total Sales from Electricity				6,003,645	3,958,020	846,814	131,527	17,114	209,148	47,226	7,054	772,143	12,301	2,299
151															
152	Other Electric Operating Revenues														
153	450	Forfeited Discounts & Interest	A	1.00	334,885	181,489	38,186	4,708	184	75,149	4,584	233	30,326	13	13
154		Customers	F40		-	-	-	-	-	-	-	-	-	-	-
155					334,885	181,489	38,186	4,708	184	75,149	4,584	233	30,326	13	13
156															
157	451	Misc Electric Revenue	A	1.00	(129,957)	(168,272)	(27,213)	6,278	(1,089)	131,254	(2,521)	(472)	(67,913)	(5)	(5)
158		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40		0	0	0	0	0	0	0	0	0	0	0
160					(129,957)	(168,272)	(27,213)	6,278	(1,089)	131,254	(2,521)	(472)	(67,913)	(5)	(5)
161															
162	453	Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-
163															
164	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-	-
165		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
166		Customer	F40		1	1	0	0	0	0	0	0	0	0	0
167					1	1	0	0	0	0	0	0	0	0	0
168															
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
174					-	-	-	-	-	-	-	-	-	-	-
175															
176	Total Other Electric Operating Revenues				204,929	13,218	10,973	10,986	(905)	206,403	2,063	(240)	(37,586)	8	8
177															
178	Total Electric Operating Revenues				6,208,574	3,971,238	857,787	142,513	16,208	415,551	49,289	6,815	734,557	12,310	2,307
179															
180	Miscellaneous Revenues														
181	41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-
184	41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10		-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40		-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10		-	-	-	-	-	-	-	-	-	-	-
191	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
192															
193	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-	-	-	-
194															
195	Miscellaneous Expenses														
196	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-
197															
198	DFA	Divergence Fairness Adjustment													
199		Production	F105		-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105		-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105		-	-	-	-	-	-	-	-	-	-	-
202					-	-	-	-	-	-	-	-	-	-	-
203															
204	Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-	-	-	-
205															
206	Distribution - METER - Unbundled														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
								STEAM POWER GENERATION						
209														
210	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
211	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
212		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
213		Total 500		-	-	-	-	-	-	-	-	-	-	-
214														
215	501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
216		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
218		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
219		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
220		Total 501		-	-	-	-	-	-	-	-	-	-	-
221														
222	502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
223		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
224		Total 502		-	-	-	-	-	-	-	-	-	-	-
225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
228		Total 503		-	-	-	-	-	-	-	-	-	-	-
229														
230	505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
231		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
232		Total 505		-	-	-	-	-	-	-	-	-	-	-
233														
234	506	Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
235		SG	F30	-	-	-	-	-	-	-	-	-	-	-
236		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
237		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
238		Total 506		-	-	-	-	-	-	-	-	-	-	-
239														
240	507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		-	-	-	-	-	-	-	-	-	-	-
243														
244	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
245		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
246		Total 510		-	-	-	-	-	-	-	-	-	-	-
247														
248	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
249		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
250		Total 511		-	-	-	-	-	-	-	-	-	-	-
251														
252	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-
253		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
254		Total 512		-	-	-	-	-	-	-	-	-	-	-
255														
256	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
257		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
258		Total 513		-	-	-	-	-	-	-	-	-	-	-
259														
260	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-
261		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
262		Total 514		-	-	-	-	-	-	-	-	-	-	-
263														
264	Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														
296	Distribution - METER - Unbundled							HYDRAULIC POWER GENERATION						
297														

298	A	B	C	D	E	F	G	H	I	J	K	L	M	N
299	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
300	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
301														
302	536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-
303														
304	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
305														
306	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
307														
308	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
309														
310	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-
311														
312	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
313														
314	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
315														
316	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
317														
318	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
319														
320	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-
321														
322	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-
323														
324														
325								OTHER POWER GENERATION						
326														
327														
328	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
329														
330	547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
331		Simple Cycle Combustion Turbine	F30	-	-	-	-	-	-	-	-	-	-	-
332		Total 547		-	-	-	-	-	-	-	-	-	-	-
333														
334	548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-
335		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
336		Total 548		-	-	-	-	-	-	-	-	-	-	-
337														
338	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-
339		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
340														
341	550	Maint Supervision & Engineering												
342		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
343		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
344		Total 550		-	-	-	-	-	-	-	-	-	-	-
345														
346	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
347														
348	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
349														
350	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-
351		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
352		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
353		Total 553		-	-	-	-	-	-	-	-	-	-	-
354														
355	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-
356		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
357		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
358		Total 554		-	-	-	-	-	-	-	-	-	-	-
359														
360	Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-
361														
362														
363								OTHER POWER SUPPLY						
364														
365														
366	555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
367		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
368		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
369		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
370		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
371		Total 555		-	-	-	-	-	-	-	-	-	-	-
372														
373														
374	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-
375														
376	557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
377														
378														
379	2010 Protocol Stij Embedded Cost Differentials													
380		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
381		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
382		Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
383		Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
384		ECD Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
385				-	-	-	-	-	-	-	-	-	-	-
386														
387	Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-
388														
389	TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
390														

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	95,981	61,589	13,444	2,293	248	6,278	649	107	11,317	28	28
902	Meter Reading Expense	F47	2,171,132	1,465,407	308,325	35,999	491	70,749	16,683	2,327	269,111	1,019	1,019
903	Customer Receipts & Collections	F48	2,208,519	1,481,715	311,756	39,312	7,235	70,828	16,868	2,353	277,548	452	452
904	Uncollectible Accounts	F80	579,010	234,740	74,466	43,141	5,098	182,749	-	828	37,988	-	-
905	Misc. Customer Accounts Exp	F136	755	484	106	18	2	49	5	1	89	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE			5,055,397	3,243,936	708,097	120,763	13,074	330,653	34,206	5,616	596,054	1,500	1,500

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
907	Supervision	F40	283	184	39	5	0	20	2	0	34	0	0
908	Customer Assistance	F40	143,559	93,269	19,624	2,291	27	10,006	1,062	148	17,128	2	2
909	Informational & Instructional Adv	F40	266,722	173,287	36,460	4,257	51	18,590	1,973	275	31,823	3	3
910	Misc. Customer Service	F40	201	130	27	3	0	14	1	0	24	0	0
TOTAL CUSTOMER SERVICE EXPENSE			410,765	266,871	56,150	6,556	78	28,629	3,038	424	49,009	5	5

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	3,658	2,360	497	63	12	253	27	4	442	1	1
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
	Office Supplies & expenses		3,658	2,360	497	63	12	253	27	4	442	1	1
922	A&G Expenses Transferred	F102R	-	-	-	-	-	-	-	-	-	-	-
923	Outside Services	F102R	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-	-	-	-
924	Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138R	657,474	422,282	91,924	15,314	1,582	43,215	4,480	726	77,589	181	181
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-	-	-
	Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138R	(941,729)	(604,854)	(131,667)	(21,935)	(2,266)	(61,898)	(6,416)	(1,041)	(111,134)	(259)	(259)
930	Misc General Expenses												
	Situs	F138R	-	-	-	-	-	-	-	-	-	-	-
	Customer	F138R	-	-	-	-	-	-	-	-	-	-	-
	Labor	F138R	146,403	94,032	20,469	3,410	352	9,623	998	162	17,277	40	40
931	Rents	F102R	-	-	-	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108R	21,698	13,999	2,945	371	68	1,502	159	22	2,622	4	4
TOTAL ADMINISTRATIVE & GEN EXPENSE			(112,496)	(72,181)	(15,832)	(2,777)	(252)	(7,306)	(753)	(126)	(13,204)	(33)	(33)
TOTAL O & M EXPENSE			5,353,666	3,438,625	748,415	124,542	12,900	351,977	36,491	5,913	631,859	1,472	1,472

578 Distribution - METER - Unbundled

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580

DEPRECIATION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
590		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
591		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
592		Total 403OP		-	-	-	-	-	-	-	-	-	-	-
593														
594	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
598		Structures	F119	-	-	-	-	-	-	-	-	-	-	-
599		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-
600		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-
601		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
602		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
603		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-
604		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-
605		Services	F126	-	-	-	-	-	-	-	-	-	-	-
606		Meters	F127	-	-	-	-	-	-	-	-	-	-	-
607		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-
610		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-
611														
612	403GP	General Depreciation												
613		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
614		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
615		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
616		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
617		Customer - System	F42	43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
618		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
619		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
620		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
621		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
622		Total General Expense		43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
623														
624	403GV0	General Vehicles	F105R	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			43,705	28,197	5,933	748	138	3,025	321	45	5,282	9	9
632														
633								AMORTIZATION EXPENSE						
634														
635														
636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-	-	-	-
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
651		Customer - System	F42	458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
652		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
653		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
654		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
656		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
657		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
658		Total Amort. Intangible Plant		458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
659														

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			458,077	295,535	62,181	7,841	1,443	31,704	3,364	469	55,358	90	90
							TAX OTHER THAN INCOME						
408	Total Taxes Other Than Income	F101R	83	48	10	3	0	9	1	0	9	3	0
							DEFERRED ITC						
41140	Deferred I T C - Federal	F101R	-	-	-	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101R	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-	-	-	-
							DEFERRED INCOME TAXES						
41010	Deferred Income Tax - Federal-DR	F101R	171,267	98,765	21,500	5,367	996	17,958	1,079	188	19,422	5,509	483
41020	Deferred Income Tax - State-DR	F101R	-	-	-	-	-	-	-	-	-	-	-
41120	Deferred Income Tax - Federal-CR	F101R	(29,620)	(17,081)	(3,718)	(928)	(172)	(3,106)	(187)	(32)	(3,359)	(953)	(83)
41111	Deferred Income Tax - State-CR	F101R	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			141,647	81,684	17,782	4,439	824	14,852	893	155	16,063	4,557	399
							INCOME TAXES						
40911	State Income Taxes	F101R	(4,679)	(2,698)	(587)	(147)	(27)	(491)	(29)	(5)	(531)	(151)	(13)
40910	Federal Income Tax	F101R	(20,661)	(11,915)	(2,594)	(647)	(120)	(2,166)	(130)	(23)	(2,343)	(665)	(58)
TOTAL OPERATING EXPENSES			5,976,517	3,832,174	831,728	136,925	15,185	399,401	40,939	6,560	706,228	5,465	1,912

720 Distribution - METER - Unbundled

721

722

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
				STEAM PRODUCTION PLANT										
724	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
725		Total 310		-	-	-	-	-	-	-	-	-	-	-
726														
727	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
728		Total 311		-	-	-	-	-	-	-	-	-	-	-
729														
730	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
731		Total 312		-	-	-	-	-	-	-	-	-	-	-
732														
733	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
734		Total 314		-	-	-	-	-	-	-	-	-	-	-
735														
736	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
737		Total 316		-	-	-	-	-	-	-	-	-	-	-
738														
739	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
740		Total 316		-	-	-	-	-	-	-	-	-	-	-
741														
742	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
743														
744														
745														
746	Total Steam Production Plant			-	-	-	-	-	-	-	-	-	-	-
747														
748														
749								NUCLEAR PRODUCTION						
750														
751														
752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
753														
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
755														
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
757														
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
759														
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
761														
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
763														
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
765														
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
767														
768														
769								HYDRAULIC PRODUCTION PLANT						
770														
771														
772	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
773														
774	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
775														
776	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
777														
778	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-
779														
780	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
781														
782	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
783														
784	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-
785														
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
787														
788	Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-
789														

790 Distribution - METER - Unbundled

791	A	B	C		D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-	-	-	-
794		Total 340			-	-	-	-	-	-	-	-	-	-	-
795															
796	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	-	-	-
797		Total 341			-	-	-	-	-	-	-	-	-	-	-
798															
799	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	-	-	-
800		Total 342			-	-	-	-	-	-	-	-	-	-	-
801															
802	343	Prime Movers	F10		-	-	-	-	-	-	-	-	-	-	-
803		Total 343			-	-	-	-	-	-	-	-	-	-	-
804															
805	344	Generators	F10		-	-	-	-	-	-	-	-	-	-	-
806		Total 344			-	-	-	-	-	-	-	-	-	-	-
807															
808	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	-	-	-
809		Total 345			-	-	-	-	-	-	-	-	-	-	-
810															
811	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	-	-	-
812															
813	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
814															
815	Total Other Production Plant				-	-	-	-	-	-	-	-	-	-	-
816															
817	Experimental Plant														
818	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	-	-	-
819															
820	TOTAL PRODUCTION PLANT				-	-	-	-	-	-	-	-	-	-	-
821															
822									TRANSMISSION PLANT						
823	350	Land and Land Rights													
824		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
825		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
826					-	-	-	-	-	-	-	-	-	-	-
827	352	Structures and Improvements													
828		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
829		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
830					-	-	-	-	-	-	-	-	-	-	-
831	353	Station Equipment													
832		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
833		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
834					-	-	-	-	-	-	-	-	-	-	-
835	354	Towers and Fixtures													
836		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
837		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
838					-	-	-	-	-	-	-	-	-	-	-
839	355	Poles and Fixtures													
840		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
841		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
842					-	-	-	-	-	-	-	-	-	-	-
843	356	Overhead Conductors													
844		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
845		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
846					-	-	-	-	-	-	-	-	-	-	-
847	357	Underground Conduit													
848		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
849		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
850					-	-	-	-	-	-	-	-	-	-	-
851	358	Underground Conductors													
852		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
853		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
854					-	-	-	-	-	-	-	-	-	-	-
855	359	Roads and Trails													
856		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
857		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
858					-	-	-	-	-	-	-	-	-	-	-
859															
860	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
861	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
862															
863	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K	L	M	N
					DISTRIBUTION PLANT										
	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
	360	Land and Land Rights													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	361	Structures and Improvements													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	362	Station Equipment													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	364	Poles, Towers & Fixtures													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	365	Overhead Conductors													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	366	Underground Conduit													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	367	Underground Conductors													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	368	Line Transformers													
		Demand Secondary	F21		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	369	Services													
		Customer	F70		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	370	Meters													
		Customer	F60		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	371	Install on Customers' Premises													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	372	Leased Property													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-
	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-	-	-	-
	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-	-	-	-

930 Distribution - METER - Unbundled

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932	A	B	C	D	E	F	G	H	I	J	K	L	M	N
							GENERAL PLANT							
933	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
934	389	Land and Land Rights												
935		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
936		Customer - System	F42	47,471	30,627	6,444	813	150	3,286	349	49	5,737	9	9
937		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
938		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
939		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
940		Total Land & Land Rights		47,471	30,627	6,444	813	150	3,286	349	49	5,737	9	9
941														
942	390	Structures and Improvements												
943		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
944		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
945		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
946		Customer - System	F42	345,260	222,749	46,867	5,910	1,088	23,896	2,536	354	41,724	68	68
947		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
948		Energy	F102R	-	-	-	-	-	-	-	-	-	-	-
949		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
950														
951		Total Structures and Improvements		345,260	222,749	46,867	5,910	1,088	23,896	2,536	354	41,724	68	68
952														
953	391	Office Furniture & Equipment												
954		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
955		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	187,178	120,760	25,408	3,204	590	12,955	1,375	192	22,620	37	37
958		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
959		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
960		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
963		Total Office Furniture & Equipment		187,178	120,760	25,408	3,204	590	12,955	1,375	192	22,620	37	37
964														
965	392	Transportation Equipment												
966		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
967		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
968		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
971		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
972		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
973		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
974		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
975		Total Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-
976														
977	393	Stores Equipment												
978		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
979		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
982		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
983		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
984		Total Stores Equipment		-	-	-	-	-	-	-	-	-	-	-
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
988		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
989		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
990		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
991		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
992		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
994		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
995		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	-	-	-
996														
997	395	Laboratory Equipment												
998		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
999		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1002		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1003		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1004		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1005		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1006		Total Laboratory Equipment		-	-	-	-	-	-	-	-	-	-	-
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1010		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1011		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1012		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1013		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1014		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1017		Total Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-
1018														
1019	397	Communication Equipment												
1020		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1021		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1022		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1023		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1024		Customer - System	F42	161,889	104,445	21,976	2,771	510	11,205	1,189	166	19,564	32	32
1025		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1026		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1027		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1028		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1029		Total Communication Equipment		161,889	104,445	21,976	2,771	510	11,205	1,189	166	19,564	32	32
1030														

1031 Distribution - METER - Unbundled

1032

1033

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
							GENERAL PLANT							
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1037		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	3,470	2,239	471	59	11	240	25	4	419	1	1
1040		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1041		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1042		Simple Cycle Combustion Turbine	F105R	-	-	-	-	-	-	-	-	-	-	-
1043		Total Misc. Equipment		3,470	2,239	471	59	11	240	25	4	419	1	1
1044														
1045	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1052		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1053														
1054		Remove Capital Lease		-	-	-	-	-	-	-	-	-	-	-
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-
1060	GV0	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			745,268	480,821	101,166	12,757	2,348	51,581	5,474	764	90,065	147	147
1063														
1064														
1065														
1066								INTANGIBLE PLANT						
1067														
1068	301	Organization												
1069		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1076		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1077		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1078		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1079		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1080		Total Franchise & Consent		-	-	-	-	-	-	-	-	-	-	-
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1084		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1085		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	7,746,064	4,997,486	1,051,483	132,590	24,401	536,120	56,893	7,937	936,107	1,524	1,524
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		7,746,064	4,997,486	1,051,483	132,590	24,401	536,120	56,893	7,937	936,107	1,524	1,524
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			7,746,064	4,997,486	1,051,483	132,590	24,401	536,120	56,893	7,937	936,107	1,524	1,524
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			8,491,332	5,478,307	1,152,649	145,347	26,748	587,701	62,367	8,701	1,026,172	1,670	1,670
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1103	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1108		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
1112														
1113	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-
1114														
1115	115	Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-	-	-
1116														
1117	128	Pensions	F102R	-	-	-	-	-	-	-	-	-	-	-
1118														
1119	124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-
1120														
1121	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-
1122		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-
1123		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
1124														
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1126														
1127	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1128														
1129	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1130														
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1132														
1133	154	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	-	-	-
1134														
1135	163	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	-	-	-
1136														
1137	25318	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	-	-	-
1138														
1139	165	Prepayments	F102R	-	-	-	-	-	-	-	-	-	-	-
1140		General Plant	F42	6	4	1	0	0	0	0	0	1	0	0
1141		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1142		System Energy	F102R	-	-	-	-	-	-	-	-	-	-	-
1143		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1144		Total Prepayments		6	4	1	0	0	0	0	0	1	0	0
1145														
1146	182	Misc Regulatory Assets	F102R	550,736	116,113	37,718	58,513	13,998	131,325	544	814	41,627	138,702	11,382
1147		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1148		Simple Cycle Combustion Turbine	F102R	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1150		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1151		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102R	382,295	80,600	26,182	40,617	9,717	91,160	377	565	28,895	96,281	7,901
1153		Total Misc Regulatory Assets		933,031	196,713	63,899	99,130	23,715	222,485	921	1,379	70,522	234,983	19,283
1154														
1155	186	Misc Deferred Debits	F102R	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102R	-	-	-	-	-	-	-	-	-	-	-
1159		System Overheads	F102R	6,476	1,365	444	688	165	1,544	6	10	490	1,631	134
1160		System Energy	F102R	-	-	-	-	-	-	-	-	-	-	-
1161		System Net Steam Plant	F102R	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102R	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		6,476	1,365	444	688	165	1,544	6	10	490	1,631	134
1164														
1165	CWC	Cash Working Capital	F137R	9,934	6,381	1,389	231	24	653	68	11	1,172	3	3
1166														
1167	OWC	Other Working Capital	F137R	17	11	2	0	0	1	0	0	2	0	0
1168		Total Other Working Capital		17	11	2	0	0	1	0	0	2	0	0
1169														
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1171														
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1173														
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			949,464	204,474	65,735	100,050	23,904	224,684	995	1,400	72,187	236,617	19,420
1176														
1177	Distribution - METER - Unbundled													
1178														

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-
1185														
1186	2282	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-
1187														
1188	2283	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-	-	-	-
1189														
1190	25335	Accum Prov for Pensions Obligation	F102R	-	-	-	-	-	-	-	-	-	-	-
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-	-
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	-	-	-	-	-	-	-	-	-	-	-
1195	254	Situs	F102R	-	-	-	-	-	-	-	-	-	-	-
1196	254	SG	F102R	-	-	-	-	-	-	-	-	-	-	-
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-
1199														
1200	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	(406,230)	(74,482)	(26,492)	(47,005)	(13,298)	(70,534)	(186)	(645)	(29,599)	(133,129)	(10,862)
1205														
1206	190	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-
1207		Customer System	F104R	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138R	556,988	357,742	77,875	12,973	1,340	36,610	3,795	615	65,730	153	153
1209		System Generation	F104R	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104R	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	112,695	72,707	15,298	1,929	355	7,800	828	115	13,619	22	22
1212		TROJP	F104R	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104R	-	-	-	-	-	-	-	-	-	-	-
1214		Energy	F104R	-	-	-	-	-	-	-	-	-	-	-
1215		System Net Plant	F104R	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104R	-	-	-	-	-	-	-	-	-	-	-
1217		Total Accum Deferred Income Taxes		669,682	430,449	93,172	14,902	1,695	44,410	4,623	731	79,349	176	176
1218														
1219	281	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104R	(1,243)	(802)	(169)	(21)	(4)	(86)	(9)	(1)	(150)	(0)	(0)
1222		DITBAL	F104R	(15)	(10)	(2)	(0)	(0)	(1)	(0)	(0)	(2)	(0)	(0)
1223		System Net Plant	F104R	-	-	-	-	-	-	-	-	-	-	-
1224		Labor	F138R	(24,340)	(15,633)	(3,403)	(567)	(59)	(1,600)	(166)	(27)	(2,872)	(7)	(7)
1225		GPS	F104R	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104R	-	-	-	-	-	-	-	-	-	-	-
1227		SNPD	F104R	-	-	-	-	-	-	-	-	-	-	-
1228		SCHMDEXP	F104R	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104R	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104R	674	435	92	12	2	47	5	1	81	0	0
1231		IBT	F104R	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104R	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104R	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104R	-	-	-	-	-	-	-	-	-	-	-
1235		SG	F104R	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		(24,925)	(16,010)	(3,482)	(577)	(60)	(1,640)	(170)	(27)	(2,943)	(7)	(7)
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104R	5	3	1	0	0	0	0	0	1	0	0
1240		System Generation	F104R	-	-	-	-	-	-	-	-	-	-	-
1241		Energy	F104R	-	-	-	-	-	-	-	-	-	-	-
1242		Labor	F138R	(168,374)	(108,143)	(23,541)	(3,922)	(405)	(11,067)	(1,147)	(186)	(19,870)	(46)	(46)
1243		General Plant	F104R	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1244		System Net Plant	F104R	-	-	-	-	-	-	-	-	-	-	-
1245		TROJP	F104R	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104R	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104R	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104R	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		(168,372)	(108,142)	(23,541)	(3,922)	(405)	(11,067)	(1,147)	(186)	(19,870)	(46)	(46)
1250														
1251	255	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-	-	-	-
1252	TOTAL RATE BASE DEDUCTIONS			70,156	231,815	39,658	(36,601)	(12,069)	(38,831)	3,120	(127)	26,938	(133,006)	(10,740)
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1266		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1267		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1268		Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-
1280														
1281														
1282								DISTRIBUTION PLANT						
1283														
1284	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
1285														
1286	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-
1287														
1288	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
1289														
1290	Distribution - METER - Unbundled													
1291														

1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1293	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-
1296														
1297	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
1298														
1299	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
1300														
1301	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-
1302														
1303	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
1304														
1305	108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-
1306														
1307	108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
1308														
1309	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-
1323														
1324								GENERAL PLANT						
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1327		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1328		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1329		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1330		Customer - System	F42	(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
1331		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1332		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1333		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1334		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1335		Total General Plant Accumulated Depr		(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			(279,318)	(180,206)	(37,916)	(4,781)	(880)	(19,332)	(2,052)	(286)	(33,755)	(55)	(55)
1350														
1351														
1352								ACCUMULATED AMORTIZATION						
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108R	-	-	-	-	-	-	-	-	-	-	-
1358		Customer - System	F108R	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108R	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108R	-	-	-	-	-	-	-	-	-	-	-
1361		Energy	F108R	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-	-	-	-
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-
1368		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1372		Customer - System	F42	(5,997,217)	(3,869,192)	(814,087)	(102,655)	(18,892)	(415,079)	(44,048)	(6,145)	(724,760)	(1,180)	(1,180)
1373		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-
1374		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1375		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1376		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-
1377		Total Accum Prov for Amort-Intangible		(5,997,217)	(3,869,192)	(814,087)	(102,655)	(18,892)	(415,079)	(44,048)	(6,145)	(724,760)	(1,180)	(1,180)
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			(5,997,217)	(3,869,192)	(814,087)	(102,655)	(18,892)	(415,079)	(44,048)	(6,145)	(724,760)	(1,180)	(1,180)

MiscTotal - Misc - Total - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
12		Operating Revenues		1,255,768	337,456	93,088	115,186	29,346	226,552	8,126	1,846	104,116	316,785	23,268
13														
14		Operating Expenses												
15		Operation & Maintenance Expenses		1,058,864	222,902	70,710	109,719	28,519	211,480	2,560	1,625	80,988	307,654	22,708
16		Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
17		Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
18		Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-
19		Income Taxes - Federal		35,671	20,107	4,399	1,200	183	3,665	219	40	3,950	1,762	145
20		Income Taxes - State		8,079	4,554	996	272	41	830	50	9	895	399	33
21		Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
24														
25		Total Operating Expenses		1,102,614	247,563	76,106	111,191	28,744	215,975	2,829	1,674	85,833	309,815	22,886
26														
27		Operating Revenue For Return		153,154	89,893	16,982	3,995	602	10,577	5,298	172	18,283	6,969	382
28														
29														
30		Rate Base :												
31		Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-
32		Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-	-	-
35		Prepayments		361,935	76,308	24,787	38,454	9,200	86,305	357	535	27,356	91,153	7,480
36		Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
38		Misc Deferred Debits		47,227	9,957	3,234	5,018	1,200	11,261	47	70	3,570	11,894	976
39		Cash Working Capital		2,056	433	137	213	55	411	5	3	157	597	44
40		Weatherization Loans		1,687,035	1,096,052	230,612	26,926	322	117,582	12,478	1,741	201,282	20	20
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
42														
43		Total Rate Base Additions		2,098,252	1,182,749	258,771	70,610	10,777	215,559	12,887	2,349	232,365	103,664	8,520
44														
45		Rate Base Deductions :												
46		Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-
47		Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-
48		Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
49		Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
53														
54		Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
55														
56		Total Rate Base		2,098,252	1,182,749	258,771	70,610	10,777	215,559	12,887	2,349	232,365	103,664	8,520
57														
58														
59		Return On Rate Base		7.30%	7.60%	6.56%	5.66%	5.59%	4.91%	41.11%	7.33%	7.87%	6.72%	4.48%
60														
61		Return On Equity		9.45%	10.01%	8.08%	6.39%	6.25%	4.99%	72.45%	9.50%	10.51%	8.37%	4.19%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
79		Total Rate Base		2,098,252	1,182,749	258,771	70,610	10,777	215,559	12,887	2,349	232,365	103,664	8,520
80														
81														
82		Return On Ratebase ($)	6.40%	134,192	75,642	16,549	4,516	689	13,786	824	150	14,861	6,630	545
83		Operating & Maintenance Expense		1,058,864	222,902	70,710	109,719	28,519	211,480	2,560	1,625	80,988	307,654	22,708
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
85		Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
86		Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
87		Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-
88		Federal Income Taxes		35,671	20,107	4,399	1,200	183	3,665	219	40	3,950	1,762	145
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
90		State Income Taxes		8,079	4,554	996	272	41	830	50	9	895	399	33
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
93		Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-
95		Revenue Credits		(252,142)	(46,190)	(16,438)	(29,187)	(8,259)	(43,774)	(114)	(400)	(18,367)	(82,668)	(6,746)
96														
97		Total Revenue Requirements		984,663	277,014	76,217	86,520	21,175	185,987	3,539	1,424	82,326	233,777	16,685
98		Operating Revenues		1,003,626	291,266	76,650	85,999	21,087	182,778	8,013	1,446	85,748	234,117	16,522
99														
100		Increase / (Decrease) Required to												
101		Earn Equal Rates of Return		(18,962)	(14,252)	(433)	521	87	3,209	(4,474)	(22)	(3,422)	(340)	163
102														
103		Existing Revenues		1,003,626	291,266	76,650	85,999	21,087	182,778	8,013	1,446	85,748	234,117	16,522
104		check		-	-	-	-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)												
106		Over Existing Rates To												
107		Equal Authorized RoE & RoR		-1.89%	-4.89%	-0.56%	0.61%	0.41%	1.76%	-55.83%	-1.51%	-3.99%	-0.15%	0.99%

Misc - Total - Unbundled

	A	B	2020 Protocol (Non-Wgt) C		D	E	F	G	H	I	J	K	L	M	N
					ELECTRIC REVENUES										
	FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
120	440	Residential Sales	A		291,266	291,266	-	-	-	-	-	-	-	-	-
121															
122	442	Commercial & Industrial Sales	A		604,078	-	76,650	85,999	-	182,778	8,013	-	-	234,117	16,522
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-
124		Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-
125					604,078	-	76,650	85,999	-	182,778	8,013	-	-	234,117	16,522
126															
127	444	Public Street & Highway Lighting	A		108,282	-	-	-	21,087	-	-	1,446	85,748	-	-
128															
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-
130															
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-	-	-	-
134															
135	Total Sales to Ultimate Customers				1,003,626	291,266	76,650	85,999	21,087	182,778	8,013	1,446	85,748	234,117	16,522
136															
137	447	Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
139		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
140		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
141					-	-	-	-	-	-	-	-	-	-	-
142															
143	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-
144			F10		-	-	-	-	-	-	-	-	-	-	-
145															
146	State Specific Revenue Credit		F140M		(505)	(132)	(38)	(47)	(12)	(94)	(1)	(1)	(41)	(129)	(10)
147															
148	AGA Revenue		A	-	-	-	-	-	-	-	-	-	-	-	-
149															
150	Total Sales from Electricity				1,003,121	291,134	76,612	85,952	21,075	182,685	8,011	1,445	85,707	233,988	16,512
151															
152	Other Electric Operating Revenues														
153	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-	-	-
154		Customers	F40		-	-	-	-	-	-	-	-	-	-	-
155					-	-	-	-	-	-	-	-	-	-	-
156															
157	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
158		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
159		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
160					-	-	-	-	-	-	-	-	-	-	-
161															
162	453	Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-
163															
164	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-	-
165		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
166		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
167					-	-	-	-	-	-	-	-	-	-	-
168															
169	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
171		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
172		Demand	F10		252,647	46,322	16,476	29,234	8,271	43,867	115	401	18,408	82,797	6,755
173		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
174					252,647	46,322	16,476	29,234	8,271	43,867	115	401	18,408	82,797	6,755
175															
176	Total Other Electric Operating Revenues				252,647	46,322	16,476	29,234	8,271	43,867	115	401	18,408	82,797	6,755
177															
178	Total Electric Operating Revenues				1,255,768	337,456	93,088	115,186	29,346	226,552	8,126	1,846	104,116	316,785	23,268
179															
180	Miscellaneous Revenues														
181	41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-
182	41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-
183	4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-
184	41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-
185	4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-	-	-	-	-
186	421	Situs	F10		-	-	-	-	-	-	-	-	-	-	-
187	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
188	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
189	421	Customer	F40		-	-	-	-	-	-	-	-	-	-	-
190	421	Sytem Overhead	F10		-	-	-	-	-	-	-	-	-	-	-
191	421	System Generation	F10		-	-	-	-	-	-	-	-	-	-	-
192															
193	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-	-	-	-
194															
195	Miscellaneous Expenses														
196	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-
197															
198	DFA	Divergence Fairness Adjustment													
199		Production	F105		-	-	-	-	-	-	-	-	-	-	-
200		Transmission	F105		-	-	-	-	-	-	-	-	-	-	-
201		Distribution	F105		-	-	-	-	-	-	-	-	-	-	-
202					-	-	-	-	-	-	-	-	-	-	-
203															
204	Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-	-	-	-
205															
206	Distribution - METER - Unbundled														

STEAM POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
210	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
211	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
212		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
213		Total 500		-	-	-	-	-	-	-	-	-	-	-
214														
215	501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
216		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
217		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
218		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
219		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
220		Total 501		-	-	-	-	-	-	-	-	-	-	-
221														
222	502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
223		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
224		Total 502		-	-	-	-	-	-	-	-	-	-	-
225														
226	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
227		System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
228		Total 503		-	-	-	-	-	-	-	-	-	-	-
229														
230	505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
231		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
232		Total 505		-	-	-	-	-	-	-	-	-	-	-
233														
234	506	Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
235		SG	F30	-	-	-	-	-	-	-	-	-	-	-
236		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
237		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
238		Total 506		-	-	-	-	-	-	-	-	-	-	-
239														
240	507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-
241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
242		Total 507		-	-	-	-	-	-	-	-	-	-	-
243														
244	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
245		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
246		Total 510		-	-	-	-	-	-	-	-	-	-	-
247														
248	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
249		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
250		Total 511		-	-	-	-	-	-	-	-	-	-	-
251														
252	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-
253		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
254		Total 512		-	-	-	-	-	-	-	-	-	-	-
255														
256	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
257		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
258		Total 513		-	-	-	-	-	-	-	-	-	-	-
259														
260	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-
261		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
262		Total 514		-	-	-	-	-	-	-	-	-	-	-
263														
264	Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-
265														
266														
267								NUCLEAR POWER GENERATION						
268														
269														
270	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
271														
272	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
273														
274	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
275														
276	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
277														
278	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
279														
280	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
281														
282	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
283														
284	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
285														
286	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
287														
288	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
289														
290	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
291														
292	Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-
293														
294														
295														

296 Distribution - METER - Unbundled

297

298

HYDRAULIC POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
299	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
300	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
301														
302	536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-
303														
304	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
305														
306	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
307														
308	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
309														
310	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-
311														
312	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
313														
314	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
315														
316	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
317														
318	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
319														
320	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-
321														
322	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-
323														
324														
325								OTHER POWER GENERATION						
326														
327														
328	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
329														
330	547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
331		Simple Cycle Combustion Turbine	F30	-	-	-	-	-	-	-	-	-	-	-
332		Total 547		-	-	-	-	-	-	-	-	-	-	-
333														
334	548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-
335		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
336		Total 548		-	-	-	-	-	-	-	-	-	-	-
337														
338	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-
339		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
340														
341	550	Maint Supervision & Engineering												
342		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
343		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
344		Total 550		-	-	-	-	-	-	-	-	-	-	-
345														
346	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
347														
348	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
349														
350	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-
351		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
352		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
353		Total 553		-	-	-	-	-	-	-	-	-	-	-
354														
355	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-
356		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
357		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
358		Total 554		-	-	-	-	-	-	-	-	-	-	-
359														
360	Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-
361														
362														
363								OTHER POWER SUPPLY						
364														
365														
366	555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
367		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
368		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
369		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
370		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
371		Total 555		-	-	-	-	-	-	-	-	-	-	-
372														
373														
374	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-
375														
376	557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
377														
378														
379	2010 Protocol Stip Embedded Cost Differentials													
380		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
381		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
382		Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
383		Klamath Surcharge Situs	F10	-	-	-	-	-	-	-	-	-	-	-
384		ECD Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
385				-	-	-	-	-	-	-	-	-	-	-
386														
387	Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-
388														
389	TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
390														

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
560		Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-
561		Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-
562		Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-
563		Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
564		Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565		Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-
		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
566		Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-
567		Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-
568		Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-
569		Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-
570		Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-
571		Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-
572		Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-
573		Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE				-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
580		Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-
581		Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-
582		Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-
583		Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-
584		Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585		Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-
586		Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-
587		Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-
588		Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-
589		Rents	F131	-	-	-	-	-	-	-	-	-	-	-
590		Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591		Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592		Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593		Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594		Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595		Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596		Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597		Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598		Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE				-	-	-	-	-	-	-	-	-	-	-

485														
486														
487														
				CUSTOMER ACCOUNTS EXPENSE										
488	901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
489														
490	902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-
491														
492	903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-
493														
494	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
495														
496	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
497														
498	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-
499														
500	Distribution - METER - Unbundled							CUSTOMER SERVICE EXPENSE						
501														
502	A	B	C	D	E	F	G	H	I	J	K	L	M	N
503	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
504	907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
505														
506	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-
507														
508	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-
509														
510	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-
511														
512	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	-	-	-
513														
514														
515								SALES EXPENSE						
516														
517														
518	911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
519														
520	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
521														
522	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
523														
524	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
525														
526	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
527														
528														
529								ADMINISTRATION & GENERAL EXPENSE						
530														
531														
532	920	Administrative & General Salaries	F102M	-	-	-	-	-	-	-	-	-	-	-
533		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
534		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
535		Administrative & General Salaries		-	-	-	-	-	-	-	-	-	-	-
536														
537	921	Office Supplies & expenses	F102M	-	-	-	-	-	-	-	-	-	-	-
538		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
539		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
540		Office Supplies & expenses		-	-	-	-	-	-	-	-	-	-	-
541														
542	922	A&G Expenses Transferred	F102M	-	-	-	-	-	-	-	-	-	-	-
543														
544	923	Outside Services	F102M	-	-	-	-	-	-	-	-	-	-	-
545		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
546		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
547		Outside Services		-	-	-	-	-	-	-	-	-	-	-
548														
549	924	Property Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-
550		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
551		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
552														
553	925	Injuries & Damages	F102M	-	-	-	-	-	-	-	-	-	-	-
554														
555	926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-	-	-	-
556														
557	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
558														
559	928	Regulatory Commission Expense	F141	1,058,864	222,902	70,710	109,719	28,519	211,480	2,560	1,625	80,988	307,654	22,708
560		Regulatory Expense	F141	-	-	-	-	-	-	-	-	-	-	-
561														
562	929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-	-	-	-
563														
564	930	Misc General Expenses												
565		Situs	F138M	-	-	-	-	-	-	-	-	-	-	-
566		Customer	F138M	-	-	-	-	-	-	-	-	-	-	-
567		Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
568														
569	931	Rents	F102M	-	-	-	-	-	-	-	-	-	-	-
570														
571	935	Maintenance of General Plant	F108M	-	-	-	-	-	-	-	-	-	-	-
572														
573	TOTAL ADMINISTRATIVE & GEN EXPENSE			1,058,864	222,902	70,710	109,719	28,519	211,480	2,560	1,625	80,988	307,654	22,708
574														
575														
576	TOTAL O & M EXPENSE			1,058,864	222,902	70,710	109,719	28,519	211,480	2,560	1,625	80,988	307,654	22,708
577														

578 Distribution - METER - Unbundled

579

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
580								DEPRECIATION EXPENSE						
581	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
582	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
583														
584	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
585														
586	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
587														
588	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
589		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
590		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
591		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
592		Total 403OP		-	-	-	-	-	-	-	-	-	-	-
593														
594	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-
595														
596	403	Distribution Depreciation												
597		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
598		Structures	F119	-	-	-	-	-	-	-	-	-	-	-
599		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-
600		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-
601		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
602		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
603		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-
604		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-
605		Services	F126	-	-	-	-	-	-	-	-	-	-	-
606		Meters	F127	-	-	-	-	-	-	-	-	-	-	-
607		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-
608		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
609		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-
610		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-
611														
612	403GP	General Depreciation												
613		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
614		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
615		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
616		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
617		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
618		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
619		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
620		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
621		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
622		Total General Expense		-	-	-	-	-	-	-	-	-	-	-
623														
624	403GV0	General Vehicles	F105M	-	-	-	-	-	-	-	-	-	-	-
625														
626	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
627														
628	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
629														
630														
631	TOTAL DEPRECIATION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
632														
633								AMORTIZATION EXPENSE						
634														
635														
636	404CLG	Amort of LT Plant - Cap. Lease Gen												
637		Situs	F10	-	-	-	-	-	-	-	-	-	-	-
638		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
639		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
640		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
641		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
642		System Generation	F10	0	0	0	0	0	0	0	0	0	0	0
643		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-	-	-	-
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
649		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
650		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
651		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
652		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
653		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
654		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
656		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
657		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
658		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-	-	-	-
659														

Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
404O	Amort of LT Plant - Other Plant	F110	-	-	-	-	-	-	-	-	-	-	-
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
							TAX OTHER THAN INCOME						
408	Total Taxes Other Than Income	F101M	-	-	-	-	-	-	-	-	-	-	-
							DEFERRED ITC						
41140	Deferred I T C - Federal	F101M	-	-	-	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101M	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-	-	-	-
							DEFERRED INCOME TAXES						
41010	Deferred Income Tax - Federal-DR	F101M	-	-	-	-	-	-	-	-	-	-	-
41020	Deferred Income Tax - State-DR	F101M	-	-	-	-	-	-	-	-	-	-	-
41120	Deferred Income Tax - Federal-CR	F101M	-	-	-	-	-	-	-	-	-	-	-
41111	Deferred Income Tax - State-CR	F101M	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-	-	-	-
							INCOME TAXES						
40911	State Income Taxes	F101M	8,079	4,554	996	272	41	830	50	9	895	399	33
40910	Federal Income Tax	F101M	35,671	20,107	4,399	1,200	183	3,665	219	40	3,950	1,762	145
TOTAL OPERATING EXPENSES			1,094,535	243,009	75,109	110,919	28,703	215,145	2,779	1,665	84,938	309,416	22,853

720 Distribution - METER - Unbundled

721

722

STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
723	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
724	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
725		Total 310		-	-	-	-	-	-	-	-	-	-	-
726														
727	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
728		Total 311		-	-	-	-	-	-	-	-	-	-	-
729														
730	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
731		Total 312		-	-	-	-	-	-	-	-	-	-	-
732														
733	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
734		Total 314		-	-	-	-	-	-	-	-	-	-	-
735														
736	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
737		Total 316		-	-	-	-	-	-	-	-	-	-	-
738														
739	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
740		Total 316		-	-	-	-	-	-	-	-	-	-	-
741														
742	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
743														
744														
745														
746	Total Steam Production Plant			-	-	-	-	-	-	-	-	-	-	-
747														
748														
749								NUCLEAR PRODUCTION						
750														
751														
752	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
753														
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
755														
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
757														
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
759														
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
761														
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
763														
764	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
765														
766	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
767														
768														
769								HYDRAULIC PRODUCTION PLANT						
770														
771														
772	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
773														
774	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
775														
776	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
777														
778	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-
779														
780	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
781														
782	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
783														
784	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-
785														
786	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
787														
788	Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-
789														
790	Distribution - METER - Unbundled													

791	A	B	C		D	E	F	G	H	I	J	K	L	M	N
792	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
793	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-	-	-	-
794		Total 340			-	-	-	-	-	-	-	-	-	-	-
795															
796	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	-	-	-
797		Total 341			-	-	-	-	-	-	-	-	-	-	-
798															
799	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	-	-	-
800		Total 342			-	-	-	-	-	-	-	-	-	-	-
801															
802	343	Prime Movers	F10		-	-	-	-	-	-	-	-	-	-	-
803		Total 343			-	-	-	-	-	-	-	-	-	-	-
804															
805	344	Generators	F10		-	-	-	-	-	-	-	-	-	-	-
806		Total 344			-	-	-	-	-	-	-	-	-	-	-
807															
808	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	-	-	-
809		Total 345			-	-	-	-	-	-	-	-	-	-	-
810															
811	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	-	-	-
812															
813	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
814															
815	Total Other Production Plant				-	-	-	-	-	-	-	-	-	-	-
816															
817	Experimental Plant														
818	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	-	-	-
819															
820	TOTAL PRODUCTION PLANT				-	-	-	-	-	-	-	-	-	-	-
821															
822									TRANSMISSION PLANT						
823	350	Land and Land Rights													
824		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
825		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
826					-	-	-	-	-	-	-	-	-	-	-
827	352	Structures and Improvements													
828		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
829		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
830					-	-	-	-	-	-	-	-	-	-	-
831	353	Station Equipment													
832		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
833		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
834					-	-	-	-	-	-	-	-	-	-	-
835	354	Towers and Fixtures													
836		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
837		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
838					-	-	-	-	-	-	-	-	-	-	-
839	355	Poles and Fixtures													
840		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
841		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
842					-	-	-	-	-	-	-	-	-	-	-
843	356	Overhead Conductors													
844		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
845		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
846					-	-	-	-	-	-	-	-	-	-	-
847	357	Underground Conduit													
848		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
849		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
850					-	-	-	-	-	-	-	-	-	-	-
851	358	Underground Conductors													
852		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
853		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
854					-	-	-	-	-	-	-	-	-	-	-
855	359	Roads and Trails													
856		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
857		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
858					-	-	-	-	-	-	-	-	-	-	-
859															
860	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
861	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
862															
863	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C		D	E	F	G	H	I	J	K	L	M	N
					DISTRIBUTION PLANT										
	FERC ACCT	DESCRIPTION	COSFactor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
	360	Land and Land Rights													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	361	Structures and Improvements													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	362	Station Equipment													
		Demand Primary	F20		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	364	Poles, Towers & Fixtures													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	365	Overhead Conductors													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	366	Underground Conduit													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	367	Underground Conductors													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	368	Line Transformers													
		Demand Secondary	F21		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	369	Services													
		Customer	F70		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	370	Meters													
		Customer	F60		-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	371	Install on Customers' Premises													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	372	Leased Property													
		Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
		Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
		Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
	373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-
	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-	-	-	-
	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-	-	-	-

930 Distribution - METER - Unbundled

931

	A	B	C	GENERAL PLANT D	E	F	G	H	I	J	K	L	M	N
932	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
933														
934	389	Land and Land Rights												
935		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
936		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
937		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
938		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
939		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
940		Total Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-
941														
942	390	Structures and Improvements												
943		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
944		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
945		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
946		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
947		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
948		Energy	F102M	-	-	-	-	-	-	-	-	-	-	-
949		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
950														
951		Total Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-
952														
953	391	Office Furniture & Equipment												
954		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
955		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
956		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
957		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
958		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
959		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
960		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
961		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
962		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
963		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-	-	-	-
964														
965	392	Transportation Equipment												
966		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
967		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
968		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
969		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
970		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
971		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
972		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
973		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
974		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
975		Total Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-
976														
977	393	Stores Equipment												
978		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
979		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
980		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
981		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
982		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
983		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
984		Total Stores Equipment		-	-	-	-	-	-	-	-	-	-	-
985														
986	394	Tools, Shop & Garage Equipment												
987		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
988		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
989		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
990		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
991		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
992		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
993		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
994		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
995		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	-	-	-
996														
997	395	Laboratory Equipment												
998		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
999		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1000		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1001		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1002		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1003		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1004		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1005		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1006		Total Laboratory Equipment		-	-	-	-	-	-	-	-	-	-	-
1007														
1008	396	Power Operated Equipment												
1009		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1010		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1011		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1012		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1013		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1014		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1015		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1016		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1017		Total Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-
1018														
1019	397	Communication Equipment												
1020		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1021		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1022		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1023		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1024		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1025		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1026		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1027		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1028		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1029		Total Communication Equipment		-	-	-	-	-	-	-	-	-	-	-
1030														

1031 Distribution - METER - Unbundled

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1033

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
								GENERAL PLANT						
1034	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1035	398	Misc. Equipment												
1036		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1037		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1038		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1039		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1040		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1041		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1042		Simple Cycle Combustion Turbine	F105M	-	-	-	-	-	-	-	-	-	-	-
1043		Total Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-
1044														
1045	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-
1046	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1047		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1048														
1049	390L	General Capital Lease												
1050		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1051		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1052		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1053														
1054		Remove Capital Lease		-	-	-	-	-	-	-	-	-	-	-
1055														
1056	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1057		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1058														
1059	G00	Unclassified Gen Plant - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1060	GV0	Unclassified Gen Veh - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1061														
1062	TOTAL GENERAL PLANT			-	-	-	-	-	-	-	-	-	-	-
1063														
1064														
1065														
1066								INTANGIBLE PLANT						
1067														
1068	301	Organization												
1069		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1070		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1071		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1072		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1073														
1074	302	Franchise & Consent												
1075		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1076		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1077		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1078		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1079		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1080		Total Franchise & Consent		-	-	-	-	-	-	-	-	-	-	-
1081														
1082	303	Miscellaneous Intangible Plant												
1083		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1084		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1085		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1086		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1087		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1088		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1089		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1090		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	-	-	-
1091														
1092	I00	Unclass Intangible Plant - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1093														
1094	TOTAL INTANGIBLE PLANT			-	-	-	-	-	-	-	-	-	-	-
1095														
1096														
1097	TOTAL ELECTRIC PLANT IN SERVICE			-	-	-	-	-	-	-	-	-	-	-
1098														
1099														

1100 Distribution - METER - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1104	105	Plant Held For Future Use												
1105		Situs	F20	-	-	-	-	-	-	-	-	-	-	-
1106		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1107		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1108		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1109		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1110		General	F102	-	-	-	-	-	-	-	-	-	-	-
1111		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
1113	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-
1115	115	Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-	-	-
1117	128	Pensions	F102M	-	-	-	-	-	-	-	-	-	-	-
1119	124	Weatherization	F40	1,687,035	1,096,052	230,612	26,926	322	117,582	12,478	1,741	201,282	20	20
1121	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-
1122		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-
1123		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
1125	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1127	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1129	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1131	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1133	154	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	-	-	-
1135	163	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-	-	-	-
1137	25318	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	-	-	-
1139	165	Prepayments	F102M	361,935	76,308	24,787	38,454	9,200	86,305	357	535	27,356	91,153	7,480
1140		General Plant	F42	-	-	-	-	-	-	-	-	-	-	-
1141		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1142		System Energy	F102M	-	-	-	-	-	-	-	-	-	-	-
1143		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1144		Total Prepayments		361,935	76,308	24,787	38,454	9,200	86,305	357	535	27,356	91,153	7,480
1146	182	Misc Regulatory Assets	F102M	21,943	4,626	1,503	2,331	558	5,232	22	32	1,659	5,526	454
1147		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1148		Simple Cycle Combustion Turbine	F102M	-	-	-	-	-	-	-	-	-	-	-
1149		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1150		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1151		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1152		System Overheads	F102M	25,284	5,331	1,732	2,686	643	6,029	25	37	1,911	6,368	523
1153		Total Misc Regulatory Assets		47,227	9,957	3,234	5,018	1,200	11,261	47	70	3,570	11,894	976
1155	186	Misc Deferred Debits	F102M	-	-	-	-	-	-	-	-	-	-	-
1156		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1157		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1158		System Generation	F102M	-	-	-	-	-	-	-	-	-	-	-
1159		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1160		System Energy	F102M	-	-	-	-	-	-	-	-	-	-	-
1161		System Net Steam Plant	F102M	-	-	-	-	-	-	-	-	-	-	-
1162		Excise Tax	F102M	-	-	-	-	-	-	-	-	-	-	-
1163		Total Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-
1165	CWC	Cash Working Capital	F137M	2,056	433	137	213	55	411	5	3	157	597	44
1167	OWC	Other Working Capital	F137M	-	-	-	-	-	-	-	-	-	-	-
1168		Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-
1170	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-
1172	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1174	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1175	TOTAL RATE BASE ADDITIONS			2,098,252	1,182,749	258,771	70,610	10,777	215,559	12,887	2,349	232,365	103,664	8,520

1177 Distribution - METER - Unbundled

1179	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1180	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1181														
1182	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
1183														
1184	2281	Accum Prov for Property Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-
1185														
1186	2282	Accum Prov for Injuries & Damages	F102M	-	-	-	-	-	-	-	-	-	-	-
1187														
1188	2283	Accum Prov for Pension & Benefits	F102M	-	-	-	-	-	-	-	-	-	-	-
1189														
1190	25335	Accum Prov for Pensions Obligation	F102M	-	-	-	-	-	-	-	-	-	-	-
1191														
1192	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-	-
1193														
1194	254	Reg Liabilities - Insurance Provision	F30	-	-	-	-	-	-	-	-	-	-	-
1195	254	Situs	F102M	-	-	-	-	-	-	-	-	-	-	-
1196	254	SG	F102M	-	-	-	-	-	-	-	-	-	-	-
1197														
1198	22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-
1199														
1200	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-
1201														
1202	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-
1203														
1204	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-	-
1205														
1206	190	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
1207		Customer System	F104M	-	-	-	-	-	-	-	-	-	-	-
1208		System Overhead	F138M	-	-	-	-	-	-	-	-	-	-	-
1209		System Generation	F104M	-	-	-	-	-	-	-	-	-	-	-
1210		IBT	F104M	-	-	-	-	-	-	-	-	-	-	-
1211		Bad Debt Expense	F42	-	-	-	-	-	-	-	-	-	-	-
1212		TROJP	F104M	-	-	-	-	-	-	-	-	-	-	-
1213		System Generation	F104M	-	-	-	-	-	-	-	-	-	-	-
1214		Energy	F104M	-	-	-	-	-	-	-	-	-	-	-
1215		System Net Plant	F104M	-	-	-	-	-	-	-	-	-	-	-
1216		Division Net Plant Distribution	F104M	-	-	-	-	-	-	-	-	-	-	-
1217		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
1218														
1219	281	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
1220														
1221	282	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
1222		DITBAL	F104M	-	-	-	-	-	-	-	-	-	-	-
1223		System Net Plant	F104M	-	-	-	-	-	-	-	-	-	-	-
1224		Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
1225		GPS	F104M	-	-	-	-	-	-	-	-	-	-	-
1226		CIAC	F104M	-	-	-	-	-	-	-	-	-	-	-
1227		SNPD	F104M	-	-	-	-	-	-	-	-	-	-	-
1228		SCHMDEXP	F104M	-	-	-	-	-	-	-	-	-	-	-
1229		TAXDEPR	F104M	-	-	-	-	-	-	-	-	-	-	-
1230		DGP	F104M	-	-	-	-	-	-	-	-	-	-	-
1231		IBT	F104M	-	-	-	-	-	-	-	-	-	-	-
1232		SSGCT	F104M	-	-	-	-	-	-	-	-	-	-	-
1233		SSGCH	F104M	-	-	-	-	-	-	-	-	-	-	-
1234		SE	F104M	-	-	-	-	-	-	-	-	-	-	-
1235		SG	F104M	-	-	-	-	-	-	-	-	-	-	-
1236		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
1237														
1238														
1239	283	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
1240		System Generation	F104M	-	-	-	-	-	-	-	-	-	-	-
1241		Energy	F104M	-	-	-	-	-	-	-	-	-	-	-
1242		Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
1243		General Plant	F104M	-	-	-	-	-	-	-	-	-	-	-
1244		System Net Plant	F104M	-	-	-	-	-	-	-	-	-	-	-
1245		TROJP	F104M	-	-	-	-	-	-	-	-	-	-	-
1246		System Generation	F104M	-	-	-	-	-	-	-	-	-	-	-
1247		Simple Cycle Combustion Turbine	F104M	-	-	-	-	-	-	-	-	-	-	-
1248		System Generation	F104M	-	-	-	-	-	-	-	-	-	-	-
1249		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
1250														
1251	255	Accum Investment Tax Credit	F104M	-	-	-	-	-	-	-	-	-	-	-
1252	TOTAL RATE BASE DEDUCTIONS			-	-	-	-	-	-	-	-	-	-	-
1253														
1254								ACCUMULATED DEPRECIATION						
1255								PRODUCTION PLANT						
1256														
1257	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1258														
1259	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1260														
1261	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1262														
1263	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1264		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1265		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1266		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1267		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1268		Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-
1269														
1270	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
1271														
1272														
1273														
1274	TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-
1275														
1276														
1277								TRANSMISSION PLANT						
1278														
1279	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-
1280														
1281														
1282								DISTRIBUTION PLANT						
1283														
1284	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
1285														
1286	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-
1287														
1288	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
1289														
1290	Distribution - METER - Unbundled													
1291														

1292	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1293	FERC ACCT	DESCRIPTION	COSFactor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
1294														
1295	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-
1296														
1297	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
1298														
1299	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
1300														
1301	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-
1302														
1303	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
1304														
1305	108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-
1306														
1307	108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
1308														
1309	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-
1310														
1311	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
1312														
1313	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-
1314														
1315	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
1316														
1317	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
1318														
1319	108D	Unclassified Dist Sub - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1320														
1321														
1322	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-
1323														
1324									GENERAL PLANT					
1325	108GP	General Plant Accumulated Depr												
1326		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1327		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1328		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1329		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1330		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1331		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1332		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1333		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-
1334		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
1335		Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-	-	-	-
1336														
1337	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1338														
1339	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1340		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1341														
1342	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1343		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1344		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1345														
1346	TOTAL GENERAL PLANT ACCUM DEPR			-	-	-	-	-	-	-	-	-	-	-
1347														
1348														
1349	TOTAL ACCUM DEPR - PLANT IN SERVICE			-	-	-	-	-	-	-	-	-	-	-
1350														
1351														
1352									ACCUMULATED AMORTIZATION					
1353														
1354	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	-
1355														
1356	111CLG	Accum Prov for Amort-General												
1357		Situs	F108M	-	-	-	-	-	-	-	-	-	-	-
1358		Customer - System	F108M	-	-	-	-	-	-	-	-	-	-	-
1359		System Generation	F108M	-	-	-	-	-	-	-	-	-	-	-
1360		System Overheads	F108M	-	-	-	-	-	-	-	-	-	-	-
1361		Energy	F108M	-	-	-	-	-	-	-	-	-	-	-
1362		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-	-	-	-
1363														
1364	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-
1365														
1366	111IP	Accum Prov for Amort-Intangible												
1367		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1368		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1369		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1370		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1371		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1372		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1373		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1374		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1375		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
1376		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1377		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-	-	-	-
1378														
1379	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1380														
1381														
1382	TOTAL ACCUM PROV FOR AMORTIZATION			-	-	-	-	-	-	-	-	-	-	-

Factor Table COS

Rocky Mountain Power
Cost Of Service By Rate Schedule - COS Factor Summary
State of Idaho
2020 Protocol
12 Months Ended December 2019
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	L	M	N	P
COS Factor	DESCRIPTION	Dmd Split	Eng Split	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Factor
A	Direct Assignment													
F10	Coincident Peak, System	75% /	25%	0.183348	0.065213	0.115710	0.032736	0.173631	0.000457	0.001587	0.072862	0.327717	0.026738	1.00000000
F11	Coincident Peak, System	50% /	50%	0.172856	0.062476	0.113156	0.032745	0.175357	0.000590	0.001550	0.069634	0.344278	0.027358	1.00000000
F12	Coincident Peak, System	100% /	0%	0.193841	0.067950	0.118264	0.032726	0.171905	0.000324	0.001623	0.076091	0.311157	0.026119	1.00000000
F13	SS Generation Combustion Turbine			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F14	SS Gen Combustion Turbine			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F15	SS Capacity Cholla			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F16	SS Generation Cholla			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F17	SS Capacity Contract			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F18	SS Generation Contract			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F20	12 Weighted Distribution Peaks			0.175544	0.043783	0.097120	0.000000	0.624255	0.000008	0.000717	0.058573	0.000000	0.000000	1.00000000
F21	Transformers - NCP			0.255664	0.079735	0.073263	0.000000	0.515368	0.000994	0.001219	0.073758	0.000000	0.000000	1.00000000
F22	Secondary Lines - NCP			0.623000	0.194297	0.000000	0.000000	0.000000	0.000000	0.002969	0.179733	0.000000	0.000000	1.00000000
F30	MWH @ Input			0.151872	0.057002	0.108047	0.032764	0.178808	0.000857	0.001477	0.063178	0.377399	0.028596	1.00000000
F33	SS Energy Combustion Turbine			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F35	SS Energy Cholla			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F37	SSystem Energy Purchase			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-
F40	Average Customers			0.649691	0.136697	0.015960	0.000191	0.069698	0.007396	0.001032	0.119311	0.000012	0.000012	1.00000000
F41	Weighted Customers Acct 902			0.648651	0.136478	0.015935	0.000217	0.070282	0.007384	0.001030	0.119120	0.000451	0.000451	1.00000000
F42	Weighted Customers Acct 903			0.645165	0.135744	0.017117	0.003150	0.069212	0.007345	0.001025	0.120849	0.000197	0.000197	1.00000000
F43	Residential Split			0.826172	0.173828	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.00000000
F44	Commercial Split			0.000000	0.000000	0.111895	0.000200	0.000000	0.000000	0.007876	0.880029	0.000000	0.000000	1.00000000
F45	Industrial / Irrigation Split			0.000000	0.000000	0.019162	0.002151	0.908506	0.000000	0.000155	0.069714	0.000155	0.000155	1.00000000
F46	Lighting / OSPA Split			0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.00000000
F47	Wtd Customers Acct 902 - irrigation			0.674951	0.142011	0.016581	0.000226	0.032586	0.007684	0.001072	0.123950	0.000470	0.000470	1.00000000
F48	Wtd Customers Acct 903 - irrigation			0.670909	0.141161	0.017800	0.003276	0.032070	0.007638	0.001066	0.125672	0.000205	0.000205	1.00000000
F50	Customer Advances			0.336768	0.106831	0.000000	0.000000	0.140030	0.000000	0.000000	0.416371	0.000000	0.000000	1.00000000
F51	Security Deposits			0.069562	0.002805	0.039409	0.000000	0.856481	0.000000	0.000000	0.031743	0.000000	0.000000	1.00000000
F60	Meters			0.457022	0.120389	0.052414	0.026229	0.215303	0.000000	0.001172	0.102639	0.012416	0.012416	1.00000000
F70	Services			0.667369	0.140416	0.042810	0.000000	0.000000	0.000000	0.001406	0.147998	0.000000	0.000000	1.00000000
F80	Uncollectables			0.405417	0.128608	0.074508	0.008804	0.315623	0.000000	0.001430	0.065609	0.000000	0.000000	1.00000000
F101	Rate Base			0.20715	0.06788	0.10754	0.02638	0.23014	0.00080	0.00150	0.07334	0.26374	0.02153	1.00000000
F101P	Generation Rate Base			0.18207	0.06484	0.11524	0.03272	0.17382	0.00048	0.00158	0.07240	0.33003	0.02681	1.00000000
F101T	Transmission Rate Base			0.18117	0.06459	0.11754	0.03325	0.17411	0.00047	0.00161	0.06731	0.33281	0.02716	1.00000000
F101D	Distribution Rate Base			0.29998	0.07900	0.07499	0.00059	0.46030	0.00195	0.00112	0.08378	(0.00191)	0.00020	1.00000000
F101R	Retail Rate Base			0.57667	0.12554	0.03134	0.00582	0.10485	0.00630	0.00110	0.11340	0.03217	0.00282	1.00000000
F101M	Misc Rate Base			0.56368	0.12333	0.03365	0.00514	0.10273	0.00614	0.00112	0.11074	0.04941	0.00406	1.00000000
F102	SGP - System Gross Plant			0.21083	0.06849	0.10625	0.02542	0.23845	0.00099	0.00148	0.07558	0.25185	0.02067	1.00000000
F102P	SGGP - System Gross Generation Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F102T	SGTP - System Gross Transmission Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F102D	SGDP - System Gross Distribution Plant			0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F102R	SGTP - System Gross Retail Plant			0.21083	0.06849	0.10625	0.02542	0.23845	0.00099	0.00148	0.07558	0.25185	0.02067	1.00000000
F102M	SGDP - System Gross Misc Plant			0.21083	0.06849	0.10625	0.02542	0.23845	0.00099	0.00148	0.07558	0.25185	0.02067	1.00000000
F103	SGP - System Gross Plant (Regulatory fees)			0.33333	-	-	-	-	0.33333	-	-	0.33333	-	1.00000000
F104	SNP - System Net Plant			0.20714	0.06805	0.10741	0.02631	0.23016	0.00074	0.00149	0.07519	0.26206	0.02144	1.00000000
F104P	SNP - System Net Generation Plant			0.18310	0.06515	0.11565	0.03274	0.17367	0.00046	0.00159	0.07278	0.32812	0.02675	1.00000000
F104T	SNP - System Net Transmission Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F104D	SNP - System Net Distribution Plant			0.29910	0.07898	0.07514	0.00079	0.45800	0.00183	0.00112	0.08429	0.00038	0.00038	1.00000000
F104R	SNP - System Net Retail Plant			0.64516	0.13574	0.01712	0.00315	0.06921	0.00734	0.00102	0.12085	0.00020	0.00020	1.00000000
F104M	SNP - System Net Misc Plant			0.20714	0.06805	0.10741	0.02631	0.23016	0.00074	0.00149	0.07519	0.26206	0.02144	1.00000000
F105	STP - System Prod & Trans Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F105P	SGGP - System Gross Generation Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F105T	SGTP - System Gross Transmission Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F105D	SGDP - System Gross Distribution Plant			0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F105R	SGTP - System Gross Retail Plant			0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F105M	SGDP - System Gross Misc Plant			0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F106	STP - System Transmission Plant			0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000

F107	STP - System Trans & Dist Plant		0.23781	0.07170	0.09695	0.01823	0.30208	0.00151	0.00137	0.07826	0.17738	0.01471	1.00000000
F107P	SGGP - System Gross Generation Plant		0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F107T	SGTP - System Gross Transmission Plant		0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F107D	SGDP - System Gross Distribution Plant		0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F107R	SGTP - System Gross Retail Plant		0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F107M	SGDP - System Gross Misc Plant		0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F108	SGP - System General Plant		0.23373	0.07108	0.09776	0.01960	0.28721	0.00147	0.00138	0.07748	0.19435	0.01594	1.00000000
F108P	SGGP - System Gen Generation Plant		0.17590	0.06327	0.11390	0.03274	0.17486	0.00055	0.00156	0.07057	0.33948	0.02718	1.00000000
F108T	SGTP - System Gen Transmission Plant		0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F108D	SGDP - System Gen Distribution Plant		0.30186	0.07933	0.07489	0.00118	0.45316	0.00274	0.00112	0.08460	0.00056	0.00056	1.00000000
F108R	SGTP - System Gen Retail Plant		0.64516	0.13574	0.01712	0.00315	0.06921	0.00734	0.00102	0.12085	0.00020	0.00020	1.00000000
F108M	SGDP - System Gen Misc Plant		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F110	SIP - System Intangible Plant		0.24826	0.07503	0.10147	0.02798	0.16657	0.00144	0.00150	0.07959	0.27563	0.02253	1.00000000
F118	Account 360		0.17554	0.04378	0.09712	-	0.62425	0.00001	0.00072	0.05857	-	-	1.00000000
F119	Account 361		0.17554	0.04378	0.09712	-	0.62425	0.00001	0.00072	0.05857	-	-	1.00000000
F120	Account 362		0.17554	0.04378	0.09712	-	0.62425	0.00001	0.00072	0.05857	-	-	1.00000000
F121	Account 364		0.17557	0.04379	0.09712	-	0.62422	0.00001	0.00072	0.05858	-	-	1.00000000
F122	Account 365		0.31671	0.09127	0.06648	-	0.42731	0.00001	0.00143	0.09680	-	-	1.00000000
F123	Account 366		0.37183	0.10981	0.05452	-	0.35041	0.00000	0.00171	0.11172	-	-	1.00000000
F124	Account 367		0.32554	0.09424	0.06456	-	0.41499	0.00001	0.00147	0.09919	-	-	1.00000000
F125	Account 368		0.25566	0.07973	0.07326	-	0.51537	0.00099	0.00122	0.07376	-	-	1.00000000
F126	Account 369		0.66737	0.14042	0.04281	-	-	-	0.00141	0.14800	-	-	1.00000000
F127	Account 370		0.45702	0.12039	0.05241	0.02623	0.21530	-	0.00117	0.10264	0.01242	0.01242	1.00000000
F128	Account 371		-	-	-	-	-	1.00000	-	-	-	-	1.00000000
F129	Account 372		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F130	Account 373		-	-	-	-	-	1.00000	-	-	-	-	1.00000000
F131	Account 581 thru 587 & 591 thru 597		0.25809	0.06550	0.08261	0.00081	0.50110	0.01429	0.00094	0.07589	0.00038	0.00038	1.00000000
F132	Account 364 + 365		0.21631	0.05750	0.08827	-	0.56738	0.00001	0.00092	0.06961	-	-	1.00000000
F133	Account 366 + 367		0.33784	0.09838	0.06189	-	0.39783	0.00001	0.00153	0.10252	-	-	1.00000000
F134	Account 364 + 365 + 369 (OH)		0.26029	0.07235	0.08283	-	0.50344	0.00001	0.00099	0.08010	-	-	1.00000000
F135	Account 366 + 367 + 369 (UG)		0.48626	0.10229	0.05497	-	0.23813	0.00000	0.00146	0.11689	-	-	1.00000000
F136	Account 902 + 903 + 904		0.64168	0.14007	0.02389	0.00259	0.06541	0.00677	0.00111	0.11790	0.00030	0.00030	1.00000000
F137	Total O & M Expense		0.19160	0.06464	0.10729	0.02969	0.19224	0.00157	0.00149	0.07084	0.31574	0.02490	1.00000000
F137P	Generation O & M Exp		0.16787	0.06117	0.11192	0.03274	0.17621	0.00066	0.00153	0.06809	0.35216	0.02765	1.00000000
F137T	Transmission O & M Exp		0.18270	0.06498	0.11535	0.03267	0.17407	0.00049	0.00158	0.07261	0.32880	0.02674	1.00000000
F137D	Distribution O & M Exp		0.26670	0.06822	0.08109	0.00088	0.49167	0.01202	0.00097	0.07761	0.00042	0.00042	1.00000000
F137R	Retail O & M Exp (Customer)		0.64229	0.13979	0.02326	0.00241	0.06574	0.00682	0.00110	0.11802	0.00027	0.00027	1.00000000
F137M	Misc & Customer O & M Exp		0.21051	0.06678	0.10362	0.02693	0.19972	0.00242	0.00153	0.07649	0.29055	0.02145	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.25163	0.07391	0.09779	0.02303	0.22236	0.00386	0.00140	0.07840	0.22896	0.01866	1.00000000
F138P	Generation O & M Exp (less fuel & purchased power)		0.18041	0.06445	0.11500	0.03274	0.17411	0.00049	0.00158	0.07196	0.33235	0.02691	1.00000000
F138T	Transmission O & M Exp - (less wheeling exp)		0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F138D	Distribution O & M Exp		0.25809	0.06550	0.08261	0.00081	0.50110	0.01429	0.00094	0.07589	0.00038	0.00038	1.00000000
F138R	Retail O & M Exp (Customer)		0.64228	0.13981	0.02329	0.00241	0.06573	0.00681	0.00110	0.11801	0.00028	0.00028	1.00000000
F138M	Misc & Customer O & M Exp		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F140	Revenue Requirement Before Rev Credits		0.19992	0.06626	0.10713	0.02804	0.21041	0.00133	0.00149	0.07229	0.28991	0.02322	1.00000000
F140P	Revenue Requirement Before Rev Credits		0.17380	0.06263	0.11299	0.03268	0.17526	0.00060	0.00155	0.06975	0.34344	0.02729	1.00000000
F140T	Revenue Requirement Before Rev Credits		0.18197	0.06480	0.11661	0.03300	0.17402	0.00047	0.00160	0.06973	0.33082	0.02697	1.00000000
F140D	Revenue Requirement Before Rev Credits		0.28771	0.07509	0.07724	0.00098	0.47121	0.00537	0.00107	0.08140	(0.00051)	0.00043	1.00000000
F140R	Revenue Requirement Before Rev Credits		0.63909	0.13872	0.02319	0.00265	0.06807	0.00683	0.00110	0.11801	0.00194	0.00040	1.00000000
F140M	Revenue Requirement Before Rev Credits		0.26132	0.07491	0.09355	0.02380	0.18577	0.00295	0.00147	0.08141	0.25586	0.01894	1.00000000
F141	Firm Revenues		0.21051	0.06678	0.10362	0.02693	0.19972	0.00242	0.00153	0.07649	0.29055	0.02145	1.00000000
F150	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F150P	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F150T	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F150D	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F150R	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F150M	Income Before State Taxes		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000
F151	Depreciation Expense		0.20277	0.06712	0.10862	0.02707	0.22732	0.00119	0.00149	0.07441	0.26800	0.02200	1.00000000
F151P	Depreciation Expense		0.18334	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32773	0.02674	1.00000000
F151T	Depreciation Expense		0.18335	0.06521	0.11571	0.03274	0.17363	0.00046	0.00159	0.07286	0.32772	0.02674	1.00000000
F151D	Depreciation Expense		0.28819	0.07541	0.07717	0.00172	0.46916	0.00447	0.00106	0.08120	0.00081	0.00081	1.00000000
F151R	Depreciation Expense		0.64516	0.13574	0.01712	0.00315	0.06921	0.00734	0.00102	0.12085	0.00020	0.00020	1.00000000
F151M	Depreciation Expense		0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	1.00000000

Func Factor Table

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019

A	B	C	E	F	G	H	I
FACTOR NAME	Production	Transmission	Distribution	Retail	Misc	TOT	Description
ACCMDIT	0.473336	0.266748	0.259225	0.000691	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.598495	0.164733	0.235419	0.001354	-	1.000000	Book Depreciation
BOOKDEPR	0.598495	0.164733	0.235419	0.001354	-	1.000000	Book Depreciation
COM_EQ	-	-	-	-	-	-	Communications Equipment
CUST	-	-	-	1.000000	-	1.000000	Distribution Retail
DDS2	1.003340	0.027455	0.154024	(0.177737)	(0.007082)	1.000000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	Deferred Debits - Situs
DDSO2	0.437817	0.084359	0.351803	0.118203	0.007818	1.000000	Deferred Debits - System Overhead
DDSO6	-	-	-	-	1.000000	1.000000	Deferred Debits - System Overhead
DEFSG	0.863036	0.136964	-	-	-	1.000000	Deferred Debit - System Generation
DMSC	-	-	-	-	1.000000	1.000000	Distribution Miscellaneous
DPW	-	-	1.000000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.448557	0.551443	-	-	-	1.000000	FERC Fees
G	0.209551	0.353798	0.422617	0.014033	-	1.000000	General Plant
G-DGP	0.658542	0.341458	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.658542	0.341458	-	-	-	1.000000	General Plant - DGU Factor
GP	0.477535	0.247611	0.274847	0.000007	-	1.000000	Total Plant
G-SG	0.414502	0.585498	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.305329	0.694671	-	-	1.000000	General Plant - SITUS Factor
I	0.470447	0.176613	0.149803	0.203137	-	1.000000	Intangible Plant
I-DGP	1.000000	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.835166	0.164834	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	3.541431	(1.562017)	(0.979414)	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.449558	0.084145	0.340169	0.126127	-	1.000000	Direct Labor Expense
MSS	0.829044	0.010510	0.160446	-	-	1.000000	Materials & Supplies
OTHDGP	0.170155	0.829845	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDGU	0.170155	0.829845	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.170155	0.829845	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.170155	0.829845	-	-	-	1.000000	Other Revenues - Rolled-In SG Factor
OTHSITUS	(0.015711)	0.403761	-	-	0.611950	1.000000	Other Revenues - Situs
OTHSO	-	-	-	-	1.000000	1.000000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	1.000000	Production
SCHMA	0.442033	0.219490	0.344328	0.000619	(0.006470)	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.790271	0.032061	0.129611	0.048057	-	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.800296	0.030528	0.123416	0.045760	-	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.441039	0.220025	0.344941	0.000484	(0.006489)	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	0.477535	0.247611	0.274847	0.000007	-	1.000000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	1.000214	(0.000033)	(0.000132)	(0.000049)	-	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	1.687101	(0.262461)	(0.456883)	0.032242	-	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.477544	0.247609	0.274847	0.000000	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.446429	0.065871	0.347472	0.140228	-	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.541432	0.209628	0.238946	0.008975	0.001018	1.000000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.986598	0.006352	0.007050	-	-	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO	-	-	-	-	-	-	Schedule M Deductions - Permanent SO
SCHMDT	0.539742	0.210400	0.239827	0.009009	0.001022	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.477544	0.247609	0.274847	-	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.998777	0.001223	-	-	-	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	0.990182	0.003625	0.016164	(0.017465)	0.007494	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.477544	0.247609	0.274847	-	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.441170	0.126810	0.350546	0.081474	-	1.000000	Schedule M Deductions - Temporary-SO
T	-	1.000000	-	-	-	1.000000	Transmission
TAXDEPR	0.431737	0.263094	0.294151	0.011018	-	1.000000	Tax Depreciation
TD	-	0.473933	0.526067	-	-	1.000000	Transmission / Distribution
CWC	0.728391	0.135290	0.097280	0.032345	0.006693	1.000000	Cash Working Capital
DITEXP	-	-	-	-	-	-	Deferred Income Tax - Expense
FIT	1.793940	(0.473786)	(0.318167)	0.002735	(0.004721)	1.000000	Federal Income Taxes
IBT	(0.543723)	0.921222	0.618639	(0.005317)	0.009180	1.000000	Income Before Taxes
NONE	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	Non-Utility
PT	0.656298	0.343702	-	-	-	1.000000	Production / Transmission
PTD	0.492933	0.258150	0.248916	-	-	1.000000	Prod, Trans, Dist Plant
REVREQ	0.666694	0.181013	0.127009	0.021068	0.004217	1.000000	Revenue Requirement
SIT	(0.543723)	0.921222	0.618639	(0.005317)	0.009180	1.000000	State Income Taxes

Factor Table Dist

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
12 Months Ended December 2019
Distribution Functionalization Factors

A	B	C	D	E	F	G	H
FACTOR	DIS SUBS	DIS P & C	DIS XFMR	DIS SERVICE	DIS METER	TOTAL	DESCRIPTION
SUBS	1.00000	-	-	-	-	1.00000	Substations
PC	-	1.00000	-	-	-	1.00000	Poles & Conductor
XFMR	-	-	1.00000	-	-	1.00000	Transformer
SERV	-	-	-	1.00000	-	1.00000	Services
METR	-	-	-	-	1.00000	1.00000	Meters
CUST	-	-	-	-	-	-	Customer Accounting & Service
MISC	-	-	-	-	-	-	Miscellaneous
PLNT	0.10269	0.49601	0.23286	0.12240	0.04605	1.00000	Distribution Plant
PLNT2	0.17152	0.82848	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.17764	0.77336	0.00909	-	0.03992	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.10269	0.49601	0.23286	0.12240	0.04605	1.00000	Distribution Related Intangible Plant
GENL	0.10269	0.49601	0.23286	0.12240	0.04605	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.11286	0.49330	0.25080	0.11606	0.02698	1.00000	Distribution Rate Base

Demand Factors (F10 - F18)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Demand Factor

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Secondary	1,109,258	388,847	676,771		983,733	1,852	9,287	435,430			3,605,179
2												
3	Primary	-	-	-	-	-	-	-	-	-	-	-
4												
5	Sub-Transmission				187,275						149,468	336,743
6												
7	Transmission									1,780,604		1,780,604
8												
9	Total KW @ Input	1,109,258	388,847	676,771	187,275	983,733	1,852	9,287	435,430	1,780,604	149,468	5,722,526
10												
11	KW % = FACTOR 12	19.384%	6.795%	11.826%	3.273%	17.191%	0.032%	0.162%	7.609%	31.1157%	2.6119%	100.00%
12												
13	Total MWh @ Input	570,758	214,222	406,058	123,132	671,988	3,219	5,553	237,434	1,418,324	107,470	3,758,159
14												
15	MWh %	15.1872%	5.7002%	10.8047%	3.2764%	17.8808%	0.0857%	0.1477%	6.3178%	37.7399%	2.8596%	100.0000%
16												
17												

KW Loads Coincident To System Peak
Merged Company Peaks
2020 Protocol
Coincident Peaks @ Input

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :			Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Sum Of
	Peak Date:		COS	2	7	4	10	13	28	22	5	4	31	26	17	12
	Peak Time:		Sch	19:00	09:00	09:00	08:00	18:00	18:00	17:00	17:00	16:00	08:00	19:00	19:00	CPs
1	Residential															
2	Sch 001	sec	1	112,895	98,618	89,151	73,151	52,776	83,167	110,277	117,333	91,116	59,232	99,713	121,830	1,109,258
3	Sch 036	sec	36	47,442	40,953	43,012	29,789	17,777	24,531	27,402	30,269	21,905	25,896	40,169	39,702	388,847
4																
5		Residential Total		160,337	139,571	132,163	102,940	70,553	107,698	137,679	147,602	113,021	85,129	139,882	161,533	1,498,106
6																
7	General Service															
8	Sch 006	sec	6, 35	51,461	64,696	56,938	57,494	46,110	50,235	56,477	60,112	62,920	56,714	54,497	59,118	676,771
9	Sch 007	sec	7	79	-	-	-	-	-	-	-	-	-	83	76	237
10	Sch 009	sub trn	9	15,315	18,175	15,249	15,251	14,116	17,298	16,351	16,624	16,190	10,540	16,435	15,731	187,275
11	Sch 023	sec	23	36,966	43,623	39,529	37,846	23,900	29,107	35,528	36,676	42,299	37,518	34,332	38,106	435,430
12	Sch 019	sec	19	1,002	1,611	1,485	901	418	411	399	434	437	534	820	836	9,287
13																
14	Contract 1		SC	216,101	139,967	155,981	137,225	144,777	183,541	113,379	165,705	90,540	108,541	196,755	128,089	1,780,604
15																
16	Contract 2		SC	13,547	12,521	12,803	12,892	13,794	13,572	13,685	14,243	13,283	-	14,682	14,446	149,468
17		Gen Service Total		334,471	280,593	281,986	261,609	243,114	294,164	235,820	293,795	225,670	213,847	317,603	256,402	3,239,073
18																
19	Irrigation															
20	Sch 010	sec	10	186	146	139	328	156,298	66,035	189,417	192,327	370,487	6,398	1,764	206	983,733
21		Irrigation Total		186	146	139	328	156,298	66,035	189,417	192,327	370,487	6,398	1,764	206	983,733
22																
23	Street Lights															
24	Sch 011	sec	11	30	-	-	-	-	-	-	-	-	-	35	32	97
25	Sch 012	sec	12	501	-	-	-	-	-	-	-	-	-	528	488	1,517
26																
27		St Lighting Total		532	-	-	-	-	-	-	-	-	-	563	520	1,614
28																
29	State of Idaho			495,525	420,310	414,288	364,877	469,965	467,898	562,915	633,724	709,178	305,374	459,811	418,661	5,722,526

KW Loads Coincident To System Peak
Merged Company Peaks
2020 Protocol
Coincident Peaks @ Sales

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :			Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Sum Of
	Peak Date:		COS	2	7	4	10	13	28	22	5	4	31	26	17	12
	Peak Time:		Sch	19:00	09:00	09:00	08:00	18:00	18:00	17:00	17:00	16:00	08:00	19:00	19:00	CPs
1	Residential															
2	Sch 001	sec	1	102,787	89,788	81,169	66,601	48,050	75,720	100,403	106,828	82,958	53,929	90,785	110,922	1,009,941
3	Sch 036	sec	36	43,194	37,286	39,161	27,122	16,186	22,335	24,949	27,558	19,944	23,578	36,572	36,148	354,032
4																
5		Residential Total		145,981	127,074	120,330	93,723	64,236	98,055	125,352	134,386	102,901	77,507	127,357	147,070	1,363,973
6																
7	General Service															
8	Sch 006	sec	6, 35	46,854	58,903	51,840	52,346	41,981	45,737	51,420	54,730	57,287	51,636	49,617	53,825	616,177
9	Sch 007	sec	7	72	-	-	-	-	-	-	-	-	-	75	69	216
10	Sch 009	sub trn	9	14,752	17,507	14,689	14,691	13,597	16,662	15,750	16,013	15,595	10,153	15,831	15,153	180,392
11	Sch 023	sec	23	33,656	39,717	35,990	34,458	21,760	26,501	32,347	33,393	38,512	34,159	31,258	34,694	396,444
12	Sch 19	sec	19	912	1,467	1,352	820	380	374	364	395	398	486	746	761	8,456
13																
14	Contract 1		SC	208,158	134,822	150,248	132,181	139,456	176,795	109,212	159,615	87,212	104,552	189,523	123,381	1,715,154
15																
16	Contract 2		SC	13,049	12,061	12,332	12,418	13,287	13,073	13,182	13,719	12,795	0	14,142	13,915	143,974
17		Gen Service Total		317,453	264,477	266,451	246,913	230,461	279,142	222,275	277,865	211,799	200,985	301,193	241,798	3,060,811
18																
19	Irrigation															
20	Sch 010	sec	10	169	133	127	299	142,304	195,002	304,404	243,524	337,315	5,826	1,606	188	1,230,897
21		Irrigation Total		169	133	127	299	142,304	195,002	304,404	243,524	337,315	5,826	1,606	188	1,230,897
22																
23	Street Lights															
24	Sch 011	sec	11	28	-	-	-	-	-	-	-	-	-	32	29	88
25	Sch 012	sec	12	457	-	-	-	-	-	-	-	-	-	481	444	1,381
26																
27		St Lighting Total		484	-	-	-	-	-	-	-	-	-	512	474	1,470
28																
29	State of Idaho			464,087	391,684	386,907	340,935	437,001	572,199	652,031	655,775	652,016	284,318	430,669	389,529	5,657,151
	Coin Peaks @ Sales															
	Sch. 6 - sec		Com	46,850	58,897	51,834	52,343	41,971	45,695	51,367	54,639	57,181	51,585	49,592	53,800	615,753
	Sch. 35 - sec			4	6	6	4	11	42	53	92	106	51	26	24	424
		Total 6 sec		46,854	58,903	51,840	52,346	41,981	45,737	51,420	54,730	57,287	51,636	49,617	53,825	616,177
	Curtailment															
	Sch. 10 @ Input		10	-	-	-	-	-	(148,143)	(144,923)	(75,145)	-	-	-	-	(368,211)

Distribution Factors (F20 - F22)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Distribution Factors

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Secondary	100,303	25,017	55,493	-	356,689	5	410	33,468	-	-	571,384
2												
3	Primary	-	-	-	-	-	-	-	-	-	-	-
4												
5	Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
6												
7	Transmission	-	-	-	-	-	-	-	-	-	-	-
8												
9	12 Wgt Dist Peaks											
10	@ Input	100,303	25,017	55,493	-	356,689	5	410	33,468	-	-	571,384
11												
12												
13	Substations											
14	FACTOR 20	17.5544%	4.3783%	9.7120%	0.0000%	62.4255%	0.0008%	0.0717%	5.8573%	0.0000%	0.0000%	100.0000%
15												
16												
17	Max NCP - Sec	360,503	112,431	79,545	-	559,562	1,079	1,718	88,981	-	-	1,203,819
18												
19	Cust/Transformer	2.77	2.38	1.00	0.00	1.00	1.00	2.26	2.12	0.00	0.00	
20												
21	Coincidence Factor	0.77	0.77	1.00	0.00	1.00	1.00	0.77	0.90	0.00	0.00	
22												
23	Max NCP - Wgt	277,587	86,572	79,545	-	559,562	1,079	1,323	80,083	-	-	1,085,751
24												
25												
26	Line Transformers											
27	FACTOR 21	25.5664%	7.9735%	7.3263%	0.0000%	51.5368%	0.0994%	0.1219%	7.3758%	0.0000%	0.0000%	100.0000%
28												
29												
30	Max NCP - Wgt *	277,587	86,572	-	-	-	-	1,323	80,083	-	-	445,565
31												
32												
33	Secondary Lines											
34	FACTOR 22	62.3000%	19.4297%	0.0000%	0.0000%	0.0000%	0.0000%	0.2969%	17.9733%	0.0000%	0.0000%	100.0000%
35												
36												
37	* If Line 19 > 1,											
38	Line 30 = Line 23											

Distribution Factors Detail

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Distribution Factors
Weighted Distribution Peaks @ Input

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description		COS Sch	Jan-19 14 08:00	Feb-19 22 08:00	Mar-19 4 08:00	Apr-19 13 10:00	May-19 14 20:00	Jun-19 28 20:00	Jul-19 11 17:00	Aug-19 1 17:00	Sep-19 3 16:00	Oct-19 24 18:00	Nov-19 1 07:00	Dec-19 18 08:00	Sum of 12 Dist Peaks
	Substation Peaks			3,471.6	-	-	-	-	11,314.0	255,716.0	22,943.0	570.0	-	-	-	294,015
	Weighting			1.18%	0.00%	0.00%	0.00%	0.00%	3.85%	86.97%	7.80%	0.19%	0.00%	0.00%	0.00%	100.0%
1	Residential															
2	Sch 001	sec	1	1,429	-	-	-	-	3,183	85,781	9,734	174	-	-	-	100,303
3	Sch 036	sec	36	595	-	-	-	-	988	21,452	1,942	40	-	-	-	25,017
4																
5	Residential Total			2,024	0	0	0	0	4,171	107,234	11,677	214	0	0	0	125,320
6																
7	General Service															
8	Sch 006	sec	6,35	688	-	-	-	-	1,863	48,344	4,480	117	-	-	-	55,493
9	Sch 007	sec	7	1	-	-	-	-	-	-	-	-	-	-	-	1
10	Sch 023	sec	23	442	-	-	-	-	1,018	29,226	2,706	75	-	-	-	33,468
11	Sch 019	sec	19	16	-	-	-	-	14	345	34	1	-	-	-	410
12																
13	General Service Total			1,148	-	-	-	-	2,895	77,915	7,220	193	-	-	-	89,371
14																
15	Irrigation															
16	Sch 010	sec	10	2	-	-	-	-	8,535	324,467	22,837	849	-	-	-	356,689
17	Irrigation Total			2	-	-	-	-	8,535	324,467	22,837	849	-	-	-	356,689
18																
19	Street Lights															
20	Sch 011	sec	11	0	-	-	-	-	-	-	-	-	-	-	-	0
21	Sch 012	sec	12	4	-	-	-	-	-	-	-	-	-	-	-	4
22																
23	St Lighting Total			4	-	-	-	-	-	-	-	-	-	-	-	4
24																
25																
26	State of Idaho			3,178	-	-	-	-	15,601	509,616	41,733	1,256	-	-	-	571,384

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Distribution Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description	COS Sch	Jan-19 14 08:00	Feb-19 22 08:00	Mar-19 4 08:00	Apr-19 13 10:00	May-19 14 20:00	Jun-19 28 20:00	Jul-19 11 17:00	Aug-19 1 17:00	Sep-19 3 16:00	Oct-19 24 18:00	Nov-19 1 07:00	Dec-19 18 08:00	Sum of 12 Dist Peaks
1	Residential														
2	Sch 001 sec	1	121,143	116,095	105,746	97,100	73,339	82,684	98,633	124,797	91,834	51,627	94,970	113,700	1,171,669
3	Sch 036 sec	36	50,384	54,845	44,321	38,499	20,084	25,661	24,666	24,902	20,933	17,897	40,439	48,063	410,694
4															
5			171,527	170,941	150,067	135,599	93,422	108,345	123,300	149,699	112,767	69,524	135,409	161,763	1,582,362
6	General Service														
7	Sch 006 sec	6,35	58,326	58,695	54,032	44,534	43,572	48,399	55,587	57,439	61,691	44,184	58,782	64,249	649,490
8	Sch 007 sec	7	53	31	-	-	41	-	-	-	-	29	55	51	260
9	Sch 023 sec	23	37,496	39,432	36,515	30,210	25,169	26,434	33,605	34,690	39,523	23,586	40,782	44,344	411,787
10	Sch 019 sec	19	1,391	1,394	1,301	703	403	357	397	435	453	375	685	1,211	9,105
11															
12	General Service Total		97,267	99,551	91,848	75,447	69,186	75,190	89,589	92,564	101,667	68,175	100,304	109,855	1,070,642
13															
14	Irrigation														
15	Sch 010 sec	10	150	355	134	1,264	219,083	221,684	373,079	292,779	446,663	80,457	3,037	205	1,638,891
16	Irrigation Total		150	355	134	1,264	219,083	221,684	373,079	292,779	446,663	80,457	3,037	205	1,638,891
17															
18	Street Lights														
19	Sch 011 sec	11	20	13	-	-	17	-	-	-	-	12	23	21	106
20	Sch 012 sec	12	334	198	-	-	262	-	-	-	-	187	352	325	1,658
21															
22	St Lighting Total		354	211	-	-	279	-	-	-	-	199	375	347	1,765
23															
24															
25	State of Idaho		269,298	271,058	242,049	212,310	381,970	405,219	585,968	535,042	661,097	218,354	239,125	272,170	4,293,659
	Distribution @ Input														
	Sch. 6 - sec	Com	58,323	58,689	54,025	44,531	43,560	48,352	55,522	57,348	61,569	44,124	58,756	64,223	649,022
	Sch.35 -		3	6	7	3	13	47	65	91	121	60	26	26	468
	Total 6 sec		58,326	58,695	54,032	44,534	43,572	48,399	55,587	57,439	61,691	44,184	58,782	64,249	649,490

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Non Coincident Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	January	February	March	April	May	June	July	August	September	October	November	December	NCP Total	Maximum NCP
1	Residential															
2	Sch 001 sec	1	360,503	351,034	343,315	311,252	294,028	309,074	328,449	321,400	333,026	341,648	345,003	352,055	3,990,786	360,503
3	Sch 036 sec	36	112,431	105,389	100,186	95,284	89,897	85,719	87,608	82,157	87,094	97,852	101,668	106,245	1,151,532	112,431
4																
5	Residential Total		472,934	456,423	443,501	406,536	383,925	394,793	416,057	403,557	420,120	439,500	446,671	458,300	5,142,318	472,934
6																
7	General Service															
8	Sch 006 com	6,35	79,912	78,108	78,707	78,305	81,298	77,631	82,474	85,260	89,763	85,975	77,892	79,088	974,413	89,763
9	Sch 006 sec	6,35	70,706	69,113	69,644	69,286	71,942	68,738	73,043	75,540	79,545	76,131	68,946	70,009	862,643	79,545
10	Sch 006 pri	6,35	9,210	9,002	9,072	9,025	9,370	8,947	9,506	9,827	10,346	9,909	8,978	9,115	112,307	10,346
11	Sch 007 sec	7	79	93	95	114	124	139	130	112	102	88	83	76	1,233	139
12	Sch 009 sub trn	9	27,695	23,377	21,727	21,661	22,426	22,997	21,639	20,437	20,097	16,641	18,947	22,426	260,070	27,695
13	Sch 023 com	23	87,085	88,518	84,604	76,191	81,078	73,443	78,054	78,692	85,388	88,686	86,591	89,573	997,902	89,573
14	Sch 023 sec	23	86,508.96	87,932.44	84,044.58	75,687.58	80,542.37	72,957.18	77,538.14	78,171.70	84,823.15	88,099.87	86,018.93	88,980.96	991,306	88,981
15	Sch 023 pri	23	571.81	581.21	555.52	500.28	532.37	482.23	512.51	516.70	560.66	582.32	568.57	588.14	6,552	588
16	Sch 019 sec	19	1,706	1,718	1,485	1,139	719	586	502	557	502	773	1,281	1,496	12,465	1,718
17	Contract 1	SC	224,874	250,294	171,168	161,542	201,211	199,589	199,755	235,830	160,563	212,132	260,974	140,016	2,417,950	260,974
18																
19	Contract 2	SC	15,774	15,321	15,394	15,257	15,370	14,912	15,421	15,586	15,443	0	15,823	15,375	169,676	15,823
20	General Service Total		604,122	624,057	536,496	508,709	564,614	540,421	558,576	600,529	547,132	579,016	626,101	516,744	6,806,516	665,145
21																
22	Irrigation															
23	Sch 10 sec	10	995	1,480	5,306	124,153	376,214	539,107	559,562	460,831	363,069	49,531	6,186	3,246	2,489,680	559,562
24	Irrigation Total		995	1,480	5,306	124,153	376,214	539,107	559,562	460,831	363,069	49,531	6,186	3,246	2,489,680	559,562
25																
26	Street Lights															
27	Sch 011 sec	11	30	38	38	46	50	54	51	45	42	37	35	32	498	54
28	Sch 012 sec	12	501	594	598	716	787	886	832	715	653	560	528	488	7,858	886
29																
30	Street Light Total		532	632	636	762	837	940	883	760	695	596	563	520	8,357	940
31																
32																
33	State of Idaho		1,078,583	1,082,592	985,940	1,040,160	1,325,590	1,475,262	1,535,078	1,465,676	1,331,016	1,068,644	1,079,521	978,810	14,446,871	1,698,581
	NCP @ input															
	Sch. 6 - sec	sec	70,701	69,105	69,636	69,280	71,928	68,683	72,969	75,433	79,417	76,065	68,914	69,973	862,105	
	Sch. 35 - sec		5	8	8	5	14	54	74	108	127	65	32	36	537	
	Total 6 sec		70,706	69,113	69,644	69,286	71,942	68,738	73,043	75,540	79,545	76,131	68,946	70,009	862,643	
	NCP @ sales															
	Contract 1	SC	216,608	241,094	164,877	155,604	193,815	192,253	192,413	227,161	154,662	204,335	251,382	134,870	2,329,072	
	Total		216,608	241,094	164,877	155,604	193,815	192,253	192,413	227,161	154,662	204,335	251,382	134,870	2,329,072	
	Contract 2	SC	15,195	14,758	14,828	14,696	14,805	14,364	14,854	15,013	14,875	-	15,241	14,810	163,439	

Energy Factor (F30, F31, F33, F35, F37)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Energy Factor

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Secondary	523,338	196,424	330,100		616,158	2,952	5,091	216,294			1,890,358
2												
3	Primary			43,003					1,439			44,442
4												
5	Sub-Transmission				118,965							118,965
6												
7	Transmission									1,370,322	103,832	1,474,154
8												
9	Total MWH											
10	@ Sales	523,338	196,424	373,102	118,965	616,158	2,952	5,091	217,733	1,370,322	103,832	3,527,919
11												
12												
13	Total MWH											
14	@ Input	570,758	214,222	406,058	123,132	671,988	3,219	5,553	237,434	1,418,324	107,470	3,758,159
15												
16	Energy											
17	FACTOR 30	15.1872%	5.7002%	10.8047%	3.2764%	17.8808%	0.0857%	0.1477%	6.3178%	37.7399%	2.8596%	100.0000%
18												
19	MWH @ sales											
20	(less special contracts)	523,338	196,424	373,102	118,965	616,158	2,952	5,091	217,733	-	-	2,053,765
21												
22	FACTOR 31	25.4819%	9.5641%	18.1668%	5.7925%	30.0014%	0.1437%	0.2479%	10.6017%	0.0000%	0.0000%	100.0000%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ended December 2019
Energy Factor

	A	B	C
	Rate Schedules	Voltage level	MWH @ Sales (Inc Unbilled)
1	Residential -		
2	Sch 001	sec	523,338
3	Sch 036	sec	196,424
4	Total Residential		719,763
5			
6	General Service		
7	Sch 6/6A/35	sec	330,100
8	Sch 6/6A/35	pri	43,003
9	Sch 009	pri	-
10	Sch 009	sub trn	118,965
11	Sch 023	sec	216,294
12	Sch 023	pri	1,439
13	Sch 19	sec	5,091
14	Contract 1	trn	1,370,322
15	Contract 2	trn	103,832
16	Total General Service		2,189,047
17			
18	Sch 010	sec	616,158
19	Total Irrigation		616,158
20			
21	Lighting & Signals -		
22	Sch 7,11,12(Street Lighting)	sec	2,952
23			
24	Total Street Lighting		2,952
25			
26	State of Idaho		3,527,919

MWh by month @ INPUT		January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential														
Sch 001 sec	1	64,814	57,154	52,044	45,050	37,282	38,499	43,133	46,545	39,383	33,117	49,609	64,128	570,758
Sch 036 sec	36	27,949	24,488	21,543	17,584	13,777	13,191	13,600	13,706	12,019	11,768	19,278	25,320	214,222
Residential Total		92,763	81,641	73,586	62,634	51,059	51,690	56,733	60,250	51,403	44,885	68,887	89,448	784,980
General Service														
Sch 006 sec	6, 35	31,540	29,880	28,778	28,435	27,811	29,160	30,496	31,734	29,322	28,321	31,083	33,450	360,010
Sch 006 pri	6, 35	4,034	3,822	3,681	3,637	3,557	3,730	3,901	4,059	3,751	3,622	3,976	4,279	46,048
Sch 009 sub trn	9	10,764	10,329	10,348	10,473	9,454	10,588	10,589	10,991	10,207	7,648	10,566	11,175	123,132
Sch 023 sec	23	23,534.87	21,931	20,882	18,055	16,644	16,621	17,815	19,039	18,034	17,329	21,554	24,454	235,893
Sch 023 pri	23	153.75	143	136	118	109	109	116	124	118	113	141	160	1,541
Sch 19 sec	19	841	766	661	474	317	247	212	221	209	311	561	733	5,553
Contract 1	SC	128,183	127,832	103,941	99,554	129,560	129,042	129,477	118,530	102,609	132,336	127,146	90,114	1,418,324
Contract 2	SC	10,346	9,007	9,755	9,946	10,251	7,434	10,059	10,320	9,955	-	10,146	10,251	107,470
Gen Service Total		209,398	203,710	178,182	170,692	197,702	196,931	202,666	195,018	174,205	189,679	205,173	174,615	2,297,971
Irrigation														
Sch 010 sec	10	106	93	133	3,060	51,480	97,113	236,554	171,979	89,803	20,091	1,415	163	671,988
Street Lights														
Sch 007	7,11,12	268	268	269	268	268	268	268	268	269	269	269	268	3,219
Total Streetlighting		268	268	269	268	268	268	268	268	269	269	269	268	3,219
State of Idaho		**302,535**	**285,712**	**252,171**	**236,654**	**300,509**	**346,001**	**496,221**	**427,516**	**315,679**	**254,923**	**275,744**	**264,495**	**3,758,159**

mWh by month @ SALES		January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential														
Sch 001 sec	1	59,429	52,405	47,720	41,307	34,185	35,301	39,550	42,678	36,111	30,365	45,487	58,800	523,338
Sch 036 sec	36	25,627	22,453	19,753	16,123	12,632	12,095	12,470	12,567	11,021	10,791	17,677	23,216	196,424
Residential Total		85,056	74,858	67,472	57,430	46,817	47,395	52,020	55,245	47,132	41,156	63,164	82,017	719,763
General Service														
Sch 006 com	6, 35	32,687	30,967	29,824	29,469	28,822	30,221	31,605	32,888	30,389	29,351	32,214	34,667	373,102
Sch 006 sec	6, 35	28,919	27,398	26,387	26,072	25,500	26,738	27,962	29,098	26,886	25,968	28,501	30,671	330,100
Sch 006 pri	6, 35	3,767.35	3,569.11	3,437.44	3,396.46	3,321.96	3,483.16	3,642.69	3,790.61	3,502.49	3,382.84	3,712.85	3,995.57	43,003
Sch 009 sub trn	9	10,400	9,979	9,998	10,119	9,134	10,229	10,231	10,619	9,862	7,389	10,208	10,797	118,965
Sch 023 com	23	21,723	20,242	19,275	16,665	15,362	15,342	16,444	17,573	16,646	15,995	19,895	22,572	217,733
Sch 023 sec	23	21,580	20,109	19,147	16,555	15,261	15,240	16,335	17,457	16,536	15,889	19,763	22,423	216,294
Sch 023 pri	23	144	134	127	110	102	101	109	116	110	106	132	149	1,439
Sch 19 sec	19	772	702	606	434	291	226	195	202	192	285	514	672	5,091
Contract 1	SC	123,845	123,506	100,423	96,185	125,175	124,675	125,095	114,518	99,136	127,857	122,843	87,064	1,370,322
Contract 2	SC	9,996	8,702	9,425	9,610	9,904	7,182	9,719	9,971	9,618	-	9,803	9,904	103,832
Gen Service Total		253,832	245,308	218,650	208,615	232,873	233,438	241,336	236,233	212,876	226,221	247,586	222,913	2,779,882
Irrigation														
Sch 010 sec	10	97	85	122	2,806	47,203	89,044	216,900	157,691	82,342	18,421	1,297	150	616,158
Street Lights														
Sch 7, 11, 12 (Streetlighting Customer)	7,11,12	245	246	247	246	246	246	246	246	246	246	246	246	2,952
Total Streetlighting		245	246	247	246	246	246	246	246	246	246	246	246	2,952
State of Idaho		**339,231**	**320,497**	**286,491**	**269,097**	**327,138**	**370,124**	**510,502**	**449,415**	**342,596**	**286,045**	**312,293**	**305,326**	**4,118,755**

Schedule mWh breakouts - @ sales
12 Months Ended December 2019

Sch 006 sec	**28,846**	**27,085**	**26,282**	**25,731**	**25,172**	**26,575**	**28,248**	**29,655**	**27,260**	**25,933**	**28,421**	**30,616**	**329,822**	**88%**
Sch 006 pri	**3,838**	**3,878**	**3,537**	**3,735**	**3,643**	**3,621**	**3,317**	**3,177**	**3,065**	**3,383**	**3,776**	**4,032**	**43,003**	**12%**
Sch 035 sec	**3**	**4**	**5**	**3**	**8**	**25**	**40**	**57**	**64**	**35**	**17**	**19**	**278**	
Sch 023 sec	**21,567**	**20,109**	**19,151**	**16,571**	**15,282**	**15,257**	**16,339**	**17,462**	**16,508**	**15,889**	**19,730**	**22,429**	**216,294**	**99%**
Sch 023 pri	**156**	**133**	**123**	**94**	**81**	**85**	**104**	**112**	**137**	**106**	**165**	**143**	**1,439**	**1%**

Customer Factors (F40 - F48)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Weighted Customer Factors

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Residential	54,475	11,462	-	-	-	-	-	-	-	-	65,937
2	Commercial	-	-	1,215	2	-	-	86	9,556	-	-	10,858
3	Industrial	-	-	123	14	-	-	1	448	1	1	589
4	Irrigation	-	-	-	-	5,844	-	-	-	-	-	5,844
5	St Lighting	-	-	-	-	-	-	-	-	-	-	-
6	Area Lighting	-	-	-	-	-	620	-	-	-	-	620
7	OSPA	-	-	-	-	-	-	-	-	-	-	-
8	Ave Customers	54,475	11,462	1,338	16	5,844	620	87	10,004	1	1	83,848
9												
10	**FACTOR 40**	**64.9691%**	**13.6697%**	**1.5960%**	**0.0191%**	**6.9698%**	**0.7396%**	**0.1032%**	**11.9311%**	**0.0012%**	**0.0012%**	**100.0000%**
11												
12	Residential	54,475	11,462	-	-	-	-	-	-	-	-	65,937
13	Commercial	-	-	1,215	2	-	-	86	9,556	-	-	10,859
14	Industrial	-	-	123	16	-	-	1	448	38	38	664
15	Irrigation	-	-	-	-	5,902	-	-	-	-	-	5,902
16	St Lighting	-	-	-	-	-	-	-	-	-	-	-
17	Area Lighting	-	-	-	-	-	620	-	-	-	-	620
18	OSPA	-	-	-	-	-	-	-	-	-	-	-
19	Ave Customers	54,475	11,462	1,338	18	5,902	620	87	10,004	38	38	83,983
20												
21	**FACTOR 41**	**64.8651%**	**13.6478%**	**1.5935%**	**0.0217%**	**7.0282%**	**0.7384%**	**0.1030%**	**11.9120%**	**0.0451%**	**0.0451%**	**100.0000%**
22												
23	Residential	54,475	11,462	-	-	-	-	-	-	-	-	65,937
24	Commercial	-	-	1,312	36	-	-	86	9,747	-	-	11,181
25	Industrial	-	-	133	230	-	-	1	457	17	17	855
26	Irrigation	-	-	-	-	5,844	-	-	-	-	-	5,844
27	St Lighting	-	-	-	-	-	620	-	-	-	-	620
28	Area Lighting	-	-	-	-	-	-	-	-	-	-	-
29	OSPA	-	-	-	-	-	-	-	-	-	-	-
30	Ave Customers	54,475	11,462	1,445	266	5,844	620	87	10,204	17	17	84,436
31												
32	**FACTOR 42**	**64.5165%**	**13.5744%**	**1.7117%**	**0.3150%**	**6.9212%**	**0.7345%**	**0.1025%**	**12.0849%**	**0.0197%**	**0.0197%**	**100.0000%**
33												
34	Residential	54,475	11,462	-	-	-	-	-	-	-	-	65,937
35	**FACTOR 43**	**82.6172%**	**17.3828%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
36												
37	Commercial	-	-	1,215	2	-	-	86	9,556	-	-	10,858
38	**FACTOR 44**	**0.0000%**	**0.0000%**	**11.1895%**	**0.0200%**	**0.0000%**	**0.0000%**	**0.7876%**	**88.0029%**	**0.0000%**	**0.0000%**	**100.0000%**
39												
40	Industrial / Irrg	-	-	123	14	5,844	-	1	448	1	1	6,433
41	**FACTOR 45**	**0.0000%**	**0.0000%**	**1.9162%**	**0.2151%**	**90.8506%**	**0.0000%**	**0.0155%**	**6.9714%**	**0.0155%**	**0.0155%**	**100.0000%**
42												
43	Lighting	-	-	-	-	-	620	-	-	-	-	620
44	**FACTOR 46**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
45												
46	Ave Customers	54,475	11,462	1,338	18	2,630	620	87	10,004	38	38	80,710
47	**FACTOR 47**	**67.4951%**	**14.2011%**	**1.6581%**	**0.0226%**	**3.2586%**	**0.7684%**	**0.1072%**	**12.3950%**	**0.0470%**	**0.0470%**	**100.0000%**
48												
49	Ave Customers	54,475	11,462	1,445	266	2,604	620	87	10,204	17	17	81,196
50	**FACTOR 48**	**67.0909%**	**14.1161%**	**1.7800%**	**0.3276%**	**3.2070%**	**0.7638%**	**0.1066%**	**12.5672%**	**0.0205%**	**0.0205%**	**100.0000%**

Customer Factors Detail

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Weighted Customer Factors

	A	B	C	D	E	F	G	H
	Description	**COS Schedule**		**Avg # Customers (F 40)**	**Acct 902 Wt**	**Total Acct 902 Customers (F 41)**	**Acct 903 Wt**	**Total Acct 903 Customers (F 42)**
1	Residential	1		54,475	1.00	54,475	1.00	54,475
2		36		11,462	1.00	11,462	1.00	11,462
3	Total			65,937		65,937		65,937
4								
5								
6	Commercial	6&35		1,215	1.00	1,215	1.08	1,312
7		9		2	1.14	2	16.61	36
8		19		86	1.00	86	1.00	86
9		23		9,556	1.00	9,556	1.02	9,747
10	Total			10,858		10,859		11,181
11								
12	Industrial	6&35		123	1.00	123	1.08	133
13		9		14	1.14	16	16.61	230
14		19		1	1.00	1	1.00	1
15		23		448	1.00	448	1.02	457
16	Special Contract 1	SC 1		1	37.90	38	16.61	17
17	Special Contract 2	SC 2		1	37.90	38	16.61	17
18	Total			589		664		855
19								
20								
21	Irrigation - (Annual Cust)	10		5,844	1.01	5,902	1.00	5,844
22	Total			5,844		5,902		5,844
23								
24	Irrigation - (Ave Billings)	10		2,604	1.01	2,630	1.00	2,604
25				0	1.01	0	1.00	0
26	Total			2,604		2,630		2,604
27								
28	Street Lighting	7, 11, 12		620	1.00	620	1.00	620
29								
30	Total			620		620		620
31								
32	**Idaho**			**83,848**		**83,983**		**84,436**

Customer Advances Factor (F50 - F51)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Customer Advances Factor

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Revenue											
2	Res	57,133,074	18,124,038									75,257,112
3	Com			21,439,275	2,533,346			411,400	18,878,645			43,262,666
4	Ind			6,508,527	4,754,836			1,732	1,726,975			12,992,070
5	Irr					53,961,634						53,961,634
6												
7	Customer Advances											
8	Res	116,930	37,093									154,023
9	Com								144,569			144,569
10	Ind			-	-			-	-			-
11	Irr					48,620						48,620
12	Total Cust Advances	116,930	37,093	-	-	48,620	-	-	144,569	-	-	347,212
13												
14	FACTOR 50	33.6768%	10.6831%	0.0000%	0.0000%	14.0030%	0.0000%	0.0000%	41.6371%	0.0000%	0.0000%	100.0000%
15												
16												
17	Security Deposits	90,660	3,656	51,361	-	1,116,249	-	-	41,371	-	-	1,303,297
18												
19	Factor 51	6.9562%	0.2805%	3.9409%	0.0000%	85.6481%	0.0000%	0.0000%	3.1743%	0.0000%	0.0000%	100.0000%

Contribution in Aid of Construction	
ID 1 Residential	154,023
ID 2 Commercial	144,569
ID 2 Industrial	-
ID 4 Irrigation	48,620
Total Idaho	347,212

Security Deposits	
Idaho	
07APSAL10X	1,100,105
07APSAS10X	16,144
07GNSV0006	49,340
07GNSV0023	35,033
07GNSV006A	2,021
07GNSV023A	5,740
07NETMT135	320
07NMT23135	341
07RESD0001	90,340
07RESD0036	3,656
07RGNSV23A	257
Total	1,303,297

Meters & Services (F60 & F70)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Meters & Services Factor

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Average Customer	54,475	11,462	1,338	16	5,844	620	87	10,004	1	1	83,848
2												
3												
4	Meter Cost	6,309,147	1,661,953	723,567	362,093	2,972,239	-	16,176	1,416,920	171,400	171,400	13,804,896
5												
6												
7	FACTOR 60	45.7022%	12.0389%	5.2414%	2.6229%	21.5303%	0.0000%	0.1172%	10.2639%	1.2416%	1.2416%	100.0000%
8												
9												
10	Service Cost	38,208,876	8,039,239	2,451,025	-	-	-	80,508	8,473,330	-	-	57,252,978
11												
12												
13	FACTOR 70	66.7369%	14.0416%	4.2810%	0.0000%	0.0000%	0.0000%	0.1406%	14.7998%	0.0000%	0.0000%	100.0000%

Meters & Services Detail

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Meter & Service Detail

A		B	C	D	E	F	G
Class/Schedule		COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
Residential							
Sch 001	sec	1	54,475	$116	$6,309,147	$701	$38,208,876
Sch 036	sec	36	11,462	$145	$1,661,953	$701	$8,039,239
General Service							
Sch 06	sec	6,35	1,325	$431	$570,746	$1,850	$2,451,025
Sch 06	pri	6,35	14	$11,232	$152,821	$0	$0
Sch 09	trn	9	16	$22,612	$362,093	$0	$0
Sch 19	sec	19	87	$187	$16,176	$931	$80,508
Sch 23	sec	23	9,849	$144	$1,416,554	$860	$8,473,330
Sch 23	pri	23	155	$2	$366	$0	$0
Contract 1	trn	Contract	1	$171,400	$171,400	$0	$0
Contract 2	trn	Contract	1	$171,400	$171,400	$0	$0
Irrigation							
Sch 010	sec	10	5,844	$508.60	$2,972,239	$0	$0
Street Lighting							
Sch 007	sec	7, 11, 12	620	-	-	-	-
State of Idaho			83,848		13,804,896		57,252,978

Rocky Mountain Power
Idaho Embedded Cost Study
Weighted Meter & Service Costs

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	**Customers**	**% of customers 1 & 3 Phase**	**Meter Costs**	**Wgt Meter Costs 1 & 3 Phase**	**Service Drop Costs**	**Wgt Service Drops 1 & 3 Phase**
Residential Schedule 1	54,475	100.00%	$115.82	$115.82	$701.40	$701.40
Residential Schedule 36	11,462	100.00%	$145.00	$145.00	$701.40	$701.40
Com & Ind Heating - Schedule 19						
Secondary						
1 Phase	41	47.67%	$109.00	$51.97	$799.69	$381.25
3 Phase	45	52.33%	$258.00	$135.00	$1,049.78	$549.30
Total Sch 19	86	100.00%		$186.97		$930.55
Sch 23						
Secondary						
1 Phase	7,547	76.63%	$109.00	$83.52	$802.11	$614.62
3 Phase	2,302	23.37%	$258.00	$60.31	$1,051.18	$245.70
	9,849	100.00%		$143.83		$860.33
Total Secondary						
Phase 1 and 3	9,849	100.00%	$143.83	$143.83	$860.33	$860.33
Total Sch 23 sec	9,849	100.00%		$143.83		$860.33
Primary Delivery						
1 Phase	154	99.09%	-	-	-	-
3 Phase	1	0.91%	$258.00	$2.36	$2,071.86	$18.93
Total Sch 23 pri	155	100.00%		$2.36		$18.93
Total Sch 23 Customers	10,004					
Sch 6 & Sch 35						
Secondary Delivery						
0 - 30 kW sec						
1 Phase	313	51.44%	$109.00	$56.07	$790.74	$406.77
3 Phase	296	48.56%	$258.00	$125.28	$1,044.58	$507.23
	609	100.00%		$181.35		$914.00
31 - 100 kW sec						
1 Phase	63	13.20%	$220.00	$29.04	$1,532.21	$202.27
3 Phase	413	86.80%	$258.00	$223.94	$2,059.19	$1,787.35
	476	100.00%		$252.98		$1,989.62
101 - 1000 kW sec						
1 Phase	1	0.43%	$1,041.00	$4.43	$3,850.74	$16.37
3 Phase	234	99.57%	$1,409.00	$1,403.01	$3,867.67	$3,851.23
	235	100.00%		$1,407.44		$3,867.60
1000+ kW (sec)						
1 Phase	-	0.00%	-	-	-	-
3 Phase	5	100.00%	$1,788.00	$1,788.00	$7,674.63	$7,674.63
	5			$1,788.00		$7,674.63
Summary						
0 - 30 kW	609	45.95%	$181.35	83.33	$914.00	419.97
31 - 100 kW	476	35.92%	$252.98	90.86	$1,989.62	714.58
101 - 1000 kW	235	17.76%	$1,407.44	249.93	$3,867.60	686.80
1000+ kW	5	0.38%	$1,788.00	6.75	$7,674.63	28.97
Total Sch 6 & Sch 35 sec	1,325	100.00%		$430.87		$1,850.33
Primary Delivery						
0 - 1000 kW primary						
1 Phase	-	0.00%	$1,041.00	$0.00	$0.00	$0.00
3 Phase	11	77.95%	$11,232.00	$8,755.42	$0.00	$0.00
	11	77.95%		$8,755.42		$0.00
1000+ kW primary						
1 Phase	-	0.00%	$1,041.00	$0.00	$0.00	$0.00
3 Phase	3	22.05%	$11,232.00	$2,476.58	$0.00	$0.00
	3	22.05%		$2,476.58		$0.00
Total Sch 6 Primary	14	100.00%		$11,232.00		$0.00
Total Sch 6 & Sch 35 Customers	1,338					
Sch 10						
0 - 30 kW						
1 Phase	363	14.85%	$109.00	$16.19		
3 Phase	2,081	85.15%	$258.00	$219.68		
	2,444	100.00%		$235.87		
31 - 100 kW						
1 Phase	39	1.93%	$220.00	$4.24		
3 Phase	1,984	98.07%	$258.00	$253.03		
	2,023	100.00%		$257.27		
101 - 1000 kW						
1 Phase	0	0.00%	$1,041.00	$0.00		
3 Phase	1,295	100.00%	$1,409.00	$1,409.00		
	1,295	100.00%		$1,409.00		
1000+ kW (sec)						
3 Phase	7	100.00%	$1,788.00	$1,788.00		
	7	100.00%		$1,788.00		
Summary						
0 - 10 kW	2,444	42.36%	$235.87	99.92		
51 - 100 kW	2,023	35.07%	$257.27	90.22		
101 - 1000 kW	1,295	22.45%	$1,409.00	316.29		
1000+ kW	7	0.12%	$1,788.00	2.17		
Total Sch 10	5,769	100.00%		$508.60		

PacifiCorp
Average Installed Costs
Meters

(A) Load Class	(B) Standard	(D) Installed Costs	(E) Percent Use	(F) Total Installed Cost / Service
Residential Schedule 1				
Small Load	DM221A	$108.00	78.87%	$85.18
All Electric	DM221E	$145.00	21.13%	$30.63
				$115.82
Residential Schedule 36				
TOU	DM221E	$145.00	100.00%	$145.00
0 - 30 kW				
kW = 0, 1 Phase	DM221A	$109.00	100.00%	$109.00
kW = 0, 3 Phase	DM241A	$258.00	100.00%	$258.00
kW > 1, 1 Phase	DM221B	$220.00	100.00%	$220.00
kW > 1, 3 Phase	DM241A	$258.00	100.00%	$258.00
31-100 kW				
1 phase	DM221B	$220.00	100.00%	$220.00
3 phase w/o KVAR	DM241A	$258.00	100.00%	$258.00
3 phase with KVAR	DM241F	$251.00	100.00%	$251.00
101 - 1000 kW				
1 Phase (sec)	DM231GBB	$1,041.00	100.00%	$1,041.00
3 phase (sec)	DM271AEC	$1,409.00	100.00%	$1,409.00
Over 1 MW				
3 phase secondary volt	DM271AEG	$1,788.00	100.00%	$1,788.00
Primary Metering			**Transmission Metering**	
13.8 kV 3-wire	DM101ACBA	$8,706.00	With Structure	$171,400.00
12.47 kV 4-wire Wye	DM121ACJAD	$11,232.00		
24.9 kV 4-wire Wye	DM121BFIAD	$16,544.00		
35 kV 4-wire Wye	DM131BBAH	$22,612.00		

PacifiCorp
Average Installed Costs
Service Drops

(A) Load Class	(B) Service Conductor	(D) Installed Costs	(E) Residential Percent Use	(H) Schedule 19 Percent Use	(F) Schedule 23 Percent Use	(G) Schedule 6 Percent Use
Residential						
Small load - O/H	#2 Triplex	$629.00	31.76%	-	-	-
All Electric - O/H	1/0 Triplex	$723.00	7.46%	-	-	-
Small load - U/G	1/0 Triplexed	$726.00	47.12%	-	-	-
All Electric - U/G	4/0 Triplexed	$773.00	13.67%	-	-	-
		Weighted Cost per Service	$701.40	-	-	-
0 - 30 kW						
1 Phase OH	1/0 Triplex	$900.00	-	42.35%	43.74%	37.21%
1 Phase UG	1/0 Triplex	$726.00	-	57.65%	56.26%	62.79%
		Weighted Cost per Service		$799.69	$802.11	$790.74
3 Phase OH	1/0 Quadruplex	$1,108.00	-	42.35%	43.74%	37.21%
3 Phase UG	1/0 Quadruplex	$1,007.00	-	57.65%	56.26%	62.79%
		Weighted Cost per Service		$1,049.78	$1,051.18	$1,044.58
31 - 50 kW						
1 Phase OH	4/0 Triplex	$1,010.00	-	-	43.74%	37.21%
1 Phase UG	4/0 Triplex	$773.00	-	-	56.26%	62.79%
		Weighted Cost per Service		-	$876.66	$861.19
3 Phase OH	4/0 Quadruplex	$1,205.00	-	-	43.74%	37.21%
3 Phase UG	4/0 Quadruplex	$1,082.00	-	-	56.26%	62.79%
		Weighted Cost per Service		-	$1,135.80	$1,127.77
51 - 100 kW						
1 Phase OH	2 - 4/0 Triplex	$1,811.00	-	-	43.74%	37.21%
1 Phase UG	2 - 4/0 Triplex	$1,367.00	-	-	56.26%	62.79%
		Weighted Cost per Service		-	$1,561.21	$1,532.21
3 Phase OH	2-4/0 Quadruplex	$2,181.00	-	-	43.74%	37.21%
3 Phase UG	2-4/0 Quadruplex	$1,987.00	-	-	56.26%	62.79%
		Weighted Cost per Service		-	$2,071.86	$2,059.19
101-300 kW						
1 Phase OH	3-500 & 350N	$3,312.00	-	-	-	37.21%
1 Phase UG	3-750 & 500N	$4,170.00	-	-	-	62.79%
		Weighted Cost per Service	-	-	-	$3,850.74
3 Phase OH	3-4/0 Quadruplex	$3,884.00	-	-	-	37.21%
3 Phase UG	4-350 Quadruplex	$3,858.00	-	-	-	62.79%
		Weighted Cost per Service	-	-	-	$3,867.67
301-1000 kW						
3 Phase OH	3-500 kcmil Quad	$8,403.00	-	-	43.74%	37.21%
3 Phase UG	4-500 kcmil Quad	$7,243.00	-	-	56.26%	62.79%
		Weighted Cost per Service	-	-	$7,750.38	$7,674.63

PacifiCorp
Overhead / Underground Service Line Percentages

		Schedule 1	Schedule 36	Schedule 10	Schedule 7, 11, 12	Schedule 19	Schedule 23	Schedule 6
Overhead % =								
% of Overhead Which Are Small Load=		28.97%	45.00%	-	-	41%	41%	36%
% of Overhead Which Are All Electric=		7.20%	8.65%	-	-	1%	2%	1%
% of Overhead		36.18%	53.64%	0.00%	0.00%	42.35%	43.74%	37.21%
	Act 369 OH Total 17,801,625	10,798,121	3,369,035	-	-	26,637	2,895,358	712,472
Underground % =								
% of Underground Which Are Small Load=		49.66%	35.05%	-	-	54%	50%	58%
% of Underground Which Are All Electric=		14.17%	11.30%	-	-	4%	6%	5%
% of Underground		63.82%	46.36%	0.00%	0.00%	57.65%	56.26%	62.79%
	Act 369 UG Total 26,925,065	19,051,095	2,911,311	-	-	36,256	3,724,105	1,202,297
	Total OH & UG 44,726,689	100.00%	100.00%	-	-	100.00%	100.00%	100.00%

Uncollectables Factor (F80)

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Uncollectables Factor

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Revenue											
2	Residential	57,133,074	18,124,038									75,257,112
3	Commerical			21,439,275	2,533,346			411,400	18,878,645			43,262,666
4	Industrial			6,508,527	4,754,836			1,732	1,726,975	-	-	12,992,070
5	Irrigation					53,961,634						53,961,634
6												
7	Total	57,133,074	18,124,038	27,947,802	7,288,182	53,961,634	-	413,132	20,605,620	-	-	185,473,481
8												
9	Uncollectables											
10	Residential	246,079	78,062	-	-	-	-	-	-	-	-	324,141
11	Commerical	-	-	45,225	5,344	-	-	868	39,823	-	-	91,260
12	Industrial	-	-	0	0	-	-	0	0	-	-	-
13	Irrigation	-	-	-	-	191,576	-	-	-	-	-	191,576
14												
15	Net Write Off	246,079	78,062	45,225	5,344	191,576	-	868	39,823	-	-	606,977
16												
17												
18	FACTOR 80	40.5417%	12.8608%	7.4508%	0.8804%	31.5623%	0.0000%	0.1430%	6.5609%	0.0000%	0.0000%	100.0000%

Write-off's & Recoveries

Idaho	Write-offs	Recovery	Net Total
Residential	532,795	208,654	324,141
Commercial	158,221	66,961	91,260
Industrial	0	-	0
Irrigation	533,855	342,278	191,576
Total	1,224,871	617,893	606,977

Revenues Direct Assigned

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Revenue - Normalized

	A		B	C	D	E	F	G	H	I	J	K	L
	Customer Class		Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
1	Residential		57,133,074	18,124,038									$75,257,112
2													
3	Commercial				21,439,275	2,533,346			411,400	18,878,645			$43,262,666
4													
5	Industrial				6,508,527	4,754,836	53,961,634		1,732	1,726,975	78,860,176	5,820,740	$151,634,620
6													
7	Lighting							656,183					$656,183
8													
9	OSPA												
10													
11	T - 42 Revenues		$57,133,074	$18,124,038	$27,947,802	$7,288,182	$53,961,634	$656,183	$413,132	$20,605,620	$78,860,176	$5,820,740	$270,810,580
12													
13	AGA		$2,903	$921	$176,131	$22,112	$246,582	$0	$3,340	$153,789	$0	$0	$605,777
14	Misc Revenues		-	-	-	-	-	-	-	-	-	-	-
15	Gross Receipts Adj.	F31	-	-	-	-	-	-	-	-	-	-	-
16	Commercial Vol Discount		-	-	-	-	-	-	-	-	-	-	-
17	Industrial Vol Discount		-	-	-	-	-	-	-	-	-	-	-
18	Unbilled Revenue Adj.		-	-	-	-	-	-	-	-	-	-	-
19	Firm Revenue		$57,135,977	$18,124,959	$28,123,933	$7,310,294	$54,208,216	$656,183	$416,472	$20,759,408	$78,860,176	$5,820,740	$271,416,358
20													
21	Non-Firm		-	-	-	-	-	-	-	-	-	-	-
22													
23													
24	Total Revenue		$57,135,977	$18,124,959	$28,123,933	$7,310,294	$54,208,216	$656,183	$416,472	$20,759,408	$78,860,176	$5,820,740	$271,416,358

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol

Other Electric Revenue - summary

	A		B	C	D	E	F	G	H	I	J	K	L
Acct	DESCRIPTION		Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
450	Forfeited Discounts & Interest												
	Fee - Late Payment												
	257 Residential Discounts	F43	181,489	38,186	-	-	-	-	-	-	-	-	219,675
	258 Commercial Discounts	F44	-	-	3,123	6	-	-	220	24,560	-	-	27,908
	259 Industrial Discounts	F45	-	-	1,585	178	75,149	-	13	5,767	13	13	82,718
	260 Other Discounts	F46	-	-	-	-	-	4,584	-	-	-	-	4,584
	Total Account 450		181,489	38,186	4,708	184	75,149	4,584	233	30,326	13	13	334,885
451	Misc. Service Revenues												
	20810 Returned Checks	F40	(33,922)	(7,137)	(833)	(10)	(3,639)	(386)	(54)	(6,229)	(1)	(1)	(52,212)
	451.49,.3,.41 Misc. Ser. Rev.	F21	80,732	25,178	23,134	-	162,739	314	385	23,291	-	-	315,773
	Paperless Credit	F40	(207,159)	(43,587)	(5,089)	(61)	(22,224)	(2,358)	(329)	(38,043)	(4)	(4)	(318,857)
	20822 Temp. Service Connect	F44	-	-	(5,208)	(9)	-	-	(367)	(40,959)	-	-	(46,543)
	21223 Monthly Maintenance	F20	-	-	-	-	-	-	-	-	-	-	-
	20348 Connect Fee	F43	-	-	-	-	-	-	-	-	-	-	-
	21726 Fac Chg Buyout	A	-	-	(5,531)	(1,006)	(4,773)	-	(95)	(4,516)	-	-	(15,921)
	20696 Reconnect Fee	F40	(7,923)	(1,667)	(195)	(2)	(850)	(90)	(13)	(1,455)	(0)	(0)	(12,195)
	Total Account 451		(168,272)	(27,213)	6,278	(1,089)	131,254	(2,521)	(472)	(67,913)	(5)	(5)	(129,957)
454	Rent From Electric Prop												
	Rent From Electric Prop	F20	32,612	8,134	18,043	-	115,972	2	133	10,881	-	-	185,776
	Total Account 454		32,612	8,134	18,043	-	115,972	2	133	10,881	-	-	185,776
456	Other Electric Revenues												
	79 Other Electric Revenues	F11	-	-	-	-	-	-	-	-	-	-	-
	Total Account 456		-	-	-	-	-	-	-	-	-	-	-

AGA Revenues by class

A	B	C	D	E	F	G	H	I	J	K	L
	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2	Total
Residential	2,903	921									3,824
Commercial			174,009	20,562			3,339	153,226			351,135
Industrial			2,122	1,551	246,582		1	563			250,819
Lighting						-					-
Total AGA Revenues	$2,903	$921	$176,131	$22,112	$246,582	$0	$3,340	$153,789	$0	$0	$605,777

Firm Revenues by Class		AGA by Class
Residential	75,257,112	3,824
Commercial	43,262,666	351,135
Industrial	12,992,070	4,237
Irrigation	53,961,634	246,582
Lighting	656,183	-
SC 1	78,860,176	-
SC 2	5,820,740	-
Total	270,810,580	605,777

STATE SPECIFIC REVENUE CREDIT	Description	Amount
2017 Protocol		-100,000
BPA Adjustment Differences		-19,682
		0
		0
		-$119,682

	Revenues							
Class	Residential	Commercial	Industrial	Streetlighting	Irrigation	Contract 1	Contract 2	Total Revenues
Schedule 1	57,133,074							57,133,074
Schedule 36	18,124,038							18,124,038
Schedule 6		21,417,620	6,508,527					27,926,147
Schedule 9		2,533,346	4,754,836					7,288,182
Schedule 10					53,961,634			53,961,634
Sch. 7,11,12				639,066				639,066
Schedule 23 Traffic Sgnls				17,117				17,117
Schedule 19		411,400	1,732					413,132
Schedule 23		18,878,645	1,726,975					20,605,620
Schedule 35		21,655	-					21,655
Schedule 154								-
Special Contract 1						78,860,176		78,860,176
Special Contract 2							5,820,740	5,820,740
Total	75,257,112	43,262,666	12,992,070	656,183	53,961,634	78,860,176	5,820,740	270,810,580
AGA	3,824	351,135	4,237	-	246,582	-	-	605,777
								-
								271,416,358

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Customer
Calculation of Fac CHG Buyout Allocation by Schedule

A		B	D	E	F	G	H	I	J
Customer Class		General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	Space Heating Schedule 19	General Srv Small Power Schedule 23	Total Idaho	%	FAC CHG BUYOUT
Commercial	Customers	1,215	2		86	9,556	10,858	62.81%	$ (9,999)
	Revenues	$ 21,439,275	2,533,346		411,400	$ 18,878,645	43,262,666		
Industrial	Customers	123	14	5,844	1	448	6,431	37.19%	$ (5,922)
	Revenues	$ 6,508,527	$ 4,754,836	$ 53,961,634	$ 1,732	$ 1,726,975	66,953,704		
Commercial - FAC CHG Buyout Allocation by Schedule		$ (4,955)	$ (586)	$ -	$ (95)	$ (4,363)	$ (9,999)	100.00%	$ (15,921)
Industrial - FAC CHG Buyout Allocation by Schedule		$ (576)	$ (421)	$ (4,773)	$ (0)	$ (153)	$ (5,922)		
Total by Schedule		$ (5,531)	$ (1,006)	$ (4,773)	$ (95)	$ (4,516)	$ (15,921)		-

Transmission Plant Investment to Serve

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Transmission Direct Assignments

	A	B	C	D	E	F	G	H	I	J	K
	Customers By Rate Schedule	Account 350	Account 352	Account 353	Account 354	Account 355	Account 356	Account 357	Account 358	Account 359	Total
1		$0	$0	$0	$0	$0	$0	$0	$0	$0	-
2											
3											
4											
5											
6											
7	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Distribution Plant Investment to Serve

Rocky Mountain Power
Cost Of Service By Rate Schedule
12 Months Ended December 2019
State of Idaho
2020 Protocol
Distribution Direct Assignments

	A	B	C	D	E	F	G	H	I
					Demand		Customer		Meters
	FERC Account	Total Distribution Investment	Lighting	Special Contract	Primary	Secondary	Primary	Secondary	
1	360	1,835,903	-	-	1,835,903	-	-	-	-
2	361	3,366,731	-	-	3,366,731	-	-	-	-
3	362	37,524,250	-	-	37,524,250	-	-	-	-
4	364	99,701,062	-	-	99,695,956	5,106	-	-	-
5	365	40,464,083	-	-	27,697,943	12,766,140	-	-	-
6	366	10,668,846	-	-	5,988,687	4,680,160	-	-	-
7	367	29,478,412	-	-	19,596,536	9,881,877	-	-	-
8	368	85,091,706	-	-	-	85,091,706	-	-	-
9	369	44,726,689	-	-	-	-	-	44,726,689	-
10	370	16,827,950	-	-	-	-	-	-	16,827,950
11	371	170,194	170,194	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	770,243	770,243	-	-	-	-	-	-
14									
15	TOTAL	370,626,070	940,437	-	195,706,006	112,424,987	-	44,726,689	16,827,950