

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

ROCKY MOUNTAIN POWER

CASE NO. PAC-E-24-04

May 2024

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

4 A. My name is Robert M. Meredith. My business address is
5 825 NE Multnomah Street, Suite 2000, Portland, Oregon
6 97232. My present position is Director, Pricing and
7 Tariff Policy.

8 I. QUALIFICATIONS

9 Q. Please describe your education and professional
10 background.

11 A. I have a Bachelor of Science degree in Business
12 Administration and a minor in Economics from Oregon
13 State University. In addition to my formal education, I
14 have attended various industry-related seminars. I have
15 worked for the Company for 19 years in various roles of
16 increasing responsibility in the Customer Service,
17 Regulation, and Integrated Resource Planning
18 departments. I have over 14 years of experience
19 preparing cost of service and pricing related analyses
20 for all six states that PacifiCorp serves. In March 2016,
21 I became Manager, Pricing and Cost of Service. In
22 February 2022, I assumed my present position.

23 Q. What are your responsibilities?

24 A. I am responsible for regulated retail rates, cost of
25 service analysis, and tariff policy in the Company's

1 six-state service territory.

2 **Q. Have you appeared as a witness in previous regulatory**
3 **proceedings?**

4 A. Yes. I have testified for the Company in regulatory
5 proceedings in Idaho, Utah, Oregon, Wyoming, Washington,
6 and California.

7 **Q. What is the purpose of your testimony?**

8 A. I present the Company's embedded class cost of service
9 ("COS") study based on the 12-month period ending
10 December 31, 2023. I also present the Company's proposed
11 rate spread and rate design changes for the affected
12 rate schedules along with a handful of proposed tariff
13 rule changes. The Company proposes phasing in the rate
14 increase over two steps with rate changes effective on
15 January 1, 2025, and on January 1, 2026.

16 **Q. How is your testimony organized?**

17 A. My testimony is organized as follows:

- 18 • First, I present the results of the COS study and
19 procedures used in the preparation of the study.
- 20 • Second, I present the Company's proposed rate
21 spread, which is the allocation of the rate
22 increase to the major customer rate schedules.
- 23 • Third, I describe and present the Company's
24 proposed rate changes for the major customer rate
25 schedules.
- 26 • Lastly, I present some proposed changes to the
27 Company's tariff rules.

1 **Q. Please summarize your testimony.**

2 A. The Company proposes to increase rates by 26.8 percent
3 over two steps with a 19.4 increase to take effect
4 January 1, 2025 and a 7.4 increase to take effect on
5 January 1, 2026. The change to base rates by class is
6 largely consistent with the results from the Company's
7 class COS study. For most rate schedules, the Company
8 proposes a uniform price change to all billing
9 components. For residential Schedule 1 and Schedule 36,
10 the Company proposes a uniform increase to energy
11 charges and leaving as-is the scheduled year-by-year
12 increases to the Customer Service Charge shown in the
13 tariff. For the small number of customers on Schedule
14 35/35A, the Company proposes modernizing time of use
15 periods on June 1, 2025. The Company proposes making
16 changes to its tariffs to eliminate a legacy
17 interruptible rate schedule, require in Schedules 6, 6A,
18 23, and 23A that customers using more than 30,000 kW
19 take service under a special contract, require upfront
20 payment for line extension advances from large
21 customers, and clarify some aspects of Rule 12 - Line
22 Extensions.

1 **II. CLASS COST OF SERVICE STUDY**

2 **Q. Please identify Exhibit No. 53, Cost of Service - Summary**
3 **by Rate Schedule, and explain what it shows.**

4 A. Exhibit No. 53, Cost of Service - Summary by Rate
5 Schedule, shows the summary of the results from the COS
6 study for Idaho. It is based on the Company's actual
7 December 2023 results of operations for the state of
8 Idaho presented in the testimony of Company witness
9 Shelley E. McCoy. Page 1 presents a summary of the
10 Company's actual earned rate of return by rate schedule
11 based on current rate levels. Page 2 shows the results
12 using the target rate of return based on the requested
13 \$68.9 million base revenue increase that the Company
14 proposes overall for both steps of this rate case.

15 **Q. Please describe Exhibit No. 54, Cost of Service - Summary**
16 **by Function.**

17 A. Exhibit No. 54, Cost of Service - Summary by Function,
18 shows the cost of service results by rate schedule and
19 by function. Pages 1 and 2 contain the total cost of
20 service summary by rate schedule and pages 3 through 22
21 contain a summary by rate schedule for each function.

1 **A. Cost of Service Study Changes**

2 **Q. Are the methodologies used in this COS study the same as**
3 **those used in the cost study filed with the Commission**
4 **in the Case No. PAC-E-21-07 ("2021 Rate Case")?**

5 A. Yes. The class COS study is consistent with the
6 methodologies used in the 2021 Rate Case.

7 **B. Description of Cost of Service Procedures**

8 **Q. Please explain how the cost of service study was**
9 **developed.**

10 A. The cost of service study utilizes the Idaho results of
11 operations produced by Company witness McCoy. The study
12 employs a three-step process generally referred to as
13 functionalization, classification, and allocation.
14 These three steps recognize the way a utility provides
15 electrical service and assigns cost responsibility to
16 the groups of customers for whom those costs were
17 incurred.

18 **Q. Please describe functionalization and how it is employed**
19 **in the cost of service study.**

20 A. Functionalization is the process of separating expenses
21 and rate base items according to utility function. The
22 production function consists of the costs associated
23 with power generation, including coal mining and
24 wholesale sales and purchases. The transmission function
25 includes the costs associated with the high voltage

1 system utilized for the bulk transmission of power from
2 the generation source and interconnected utilities to
3 the load centers. The distribution function includes the
4 costs associated with all the facilities that are
5 necessary to connect individual customers to the
6 transmission system. This includes distribution
7 substations, poles and wires, line transformers, service
8 drops, and meters. The retail service function includes
9 the costs of meter reading, billing, collections, and
10 customer service. The miscellaneous function includes
11 costs associated with demand side management, franchise
12 taxes, regulatory expenses, and other miscellaneous
13 expenses.

14 **Q. Describe classification and explain how the Company uses**
15 **it in the cost of service study.**

16 A. Classification identifies the component of utility
17 service being provided. The Company provides, and
18 customers purchase, service that includes at least three
19 different components: demand-related, energy-related,
20 and customer-related components. Demand-related costs
21 are incurred by the Company to meet the maximum demand
22 imposed on generating units, transmission lines, and
23 distribution facilities. Energy-related costs vary with
24 the output of a kWh of electricity. Customer-related
25 costs are driven by the number of customers served.

1 **Q. How does the Company determine cost responsibility**
2 **between customer groups?**

3 A. After the costs have been functionalized and classified,
4 the next step is to allocate them among the customer
5 classes. This is achieved by the use of allocation
6 factors that specify each class's share of a particular
7 cost driver such as system peak demand, energy consumed,
8 or number of customers. The appropriate allocation
9 factor is then applied to the respective cost element to
10 determine each class's share of cost. A detailed
11 description of the Company's functionalization,
12 classification and allocation procedures and the
13 supporting calculations for the allocation factors are
14 contained in Exhibit No. 55, Cost of Service - Study.
15 Also, included in the Exhibit No. 55 is the
16 functionalized results of operations and class cost of
17 service detail.

18 **Q. How are generation and transmission costs apportioned**
19 **among customer classes?**

20 A. Production and transmission plant and non-fuel related
21 expenses are classified as 75 percent demand-related and
22 25 percent energy-related. The demand-related portion is
23 allocated using the class's 12 monthly peaks coincident
24 with the Company's system firm peak. The energy portion

1 is allocated using class megawatt hours adjusted for
2 losses to generation level.

3 **Q. Please describe how distribution costs are determined.**

4 A. Distribution substations and primary lines are allocated
5 using the weighted monthly coincident distribution
6 peaks. Secondary lines are allocated on NCP-only to
7 classes whose average number of customers per
8 transformer is greater than one. Distribution line
9 transformers and services costs are allocated to
10 secondary voltage delivery customers only using the
11 installed cost of new transformers and services for
12 different types of customers. Meter costs are allocated
13 to all customers. The meter allocation factor is
14 developed using the installed costs of new metering
15 equipment for different types of customers.

16 **Q. Please explain how customer accounting and customer
17 service expenses are allocated.**

18 A. Customer accounting expenses are allocated to classes
19 using weighted customer factors. The weightings reflect
20 the resources required to perform such activities as
21 meter reading, billing, and collections for different
22 types of customers. Customer service expenses are
23 allocated on the number of customers in each class.

1 **Q. How are administrative & general expenses, general plant**
2 **and intangible plant allocated by the Company?**

3 A. Most general plant, intangible plant, and administrative
4 and general expenses are functionalized and allocated to
5 classes based on generation, transmission, and
6 distribution plant. Costs identified as supporting
7 customer systems are considered part of the retail
8 services function and are allocated using customer
9 factors. Coal mine plants are allocated on the energy
10 factor.

11 **Q. How are costs and revenues associated with wholesale**
12 **contracts and other electric revenues treated in the**
13 **cost of service study?**

14 A. The revenues from wholesale transactions are treated as
15 revenue credits and are allocated to customer classes
16 using appropriate allocation factors. Other electric
17 revenues are also treated as revenue credits. Revenue
18 credits reduce the revenue requirement that is to be
19 collected from retail customers. The cost of purchased
20 power contracts are allocated to customer classes using
21 the appropriate allocation factors increasing the
22 Company's revenue requirement.

1 **III. PROPOSED RATE SPREAD**

2 **Q. Please describe Rocky Mountain Power's proposed rate**
3 **spread in this case.**

4 A. The Company proposes to allocate the overall base price
5 change to customers in line with the class cost of
6 service results filed in this case. In developing the
7 rate spread, the Company proposes to follow the results
8 of the cost of service study with two exceptions. The
9 Company proposes that the base rate increase be limited
10 so that all major rate schedule classes receive proposed
11 increases at or below 27 percent and that no class
12 receive a price decrease. This will balance movement
13 toward cost of service while mitigating the customer
14 impact.

15 **Q. Please describe the Company's proposal for the**
16 **allocation of the base revenue requirement.**

17 A. The requested net price increase is \$92.4 million or
18 26.8 percent. The Company proposes the following
19 allocation of the price increase for the major rate
20 schedules:

	<u>Customer Class</u>	<u>Proposed Rate Change</u>
1	Residential - Schedule 1	24.1%
2	Residential - Schedule 36	26.4%
3	General Service Schedule 23/23A	27.7%
4	Schedule 6/6A	28.6%
5	Schedule 9	26.4%
6	Irrigation - Schedule 10	30.9%
7	Special Contracts Schedule 400	26.2%
8	Lighting Schedules	6.7%
9		

10 **Q. Does the Company propose to phase-in this rate increase**
11 **over two steps?**

12 A. As discussed in the testimonies of Company witnesses
13 Joelle Steward and Shelley McCoy, the Company proposes
14 to increase net rates by \$66.7 million or 19.4 percent
15 on January 1, 2025 and the remaining \$25.7 million of
16 7.4 percent on January 1, 2026.¹ Since, the base increase
17 of the first step is 62.7 percent of the overall two
18 year base increase, the Company proposes for rate spread
19 that the base price change in the first step for each
20 class would be set at the same 62.7 percent of their
21 overall price change for the two steps. The remaining
22 37.3 percent of the price change would then occur for
23 each class in the second step.

24 **Q. Please describe Exhibit No. 56.**

25 A. Page 1 of Exhibit No. 56 shows the calculation of the
26 base rate spread as well as the calculation of the rate

¹ Page 4 of Exhibit No. 56 shows the second step net price increase as 6.3 percent, because this is the percentage that is calculated from the new net revenue of \$411.1 million after the proposed step 1 increase takes effect.

1 spread and prices for the Insurance Cost Adjustment and
2 Catastrophic Fire Fund Adjustment that I describe in
3 more detail later in this testimony. Page 2 of Exhibit
4 No. 56 shows the estimated effect of the proposed overall
5 combined price change by rate schedule for the adjusted
6 normalized test period over the two steps of the rate
7 case. The table displays the present schedule number,
8 the average number of customers during the adjusted test
9 year, and the megawatt hours of energy use in Columns
10 (2) through (4). Revenues by tariff schedule are divided
11 into two sections - one for present revenues and one for
12 proposed revenues. Columns (5) and (6) show annualized
13 revenues under present rates for base revenue and for
14 the deferred Energy Cost Adjustment Mechanism ("ECAM")
15 set under rates that the Company had requested to be
16 effective June 1, 2024,² respectively. Column (7) shows
17 net total present revenue. Column (8) shows total
18 proposed base revenue. Column (10) shows proposed
19 Schedule 92 -Insurance Cost Adjustment revenue. Column
20 (11) shows proposed Schedule 193 -Catastrophic Fire Fund
21 Adjustment revenue. Column (12) shows net total proposed
22 revenue. Columns (13) and (14) show the dollar and
23 percentage changes in rates. Page 3 Exhibit No. 56 shows
24 the same information shown on page 2, but for the

² Please refer to the Company's Application in Case No. PAC-E-24-05.

1 proposed first step price increase. Page 4 Exhibit
2 No. 56 shows the same information for the proposed
3 second step price increase.

4 **Q. Please describe Exhibit Nos. 57 and 58.**

5 A. Exhibit No. 57 contains the Company's proposed revised
6 tariffs in this case. Exhibit No. 58 contains the revised
7 tariff sheets in legislative format.

8 **A. REC Revenue Adjustment**

9 **Q. Please describe Schedule 98 - Renewable Energy Credit**
10 **("REC") Revenue Adjustment ("RRA").**

11 A. As discussed in the testimony of Company witness McCoy,
12 the Company proposes to move REC revenue out of base
13 rates and credit it to customers through Schedule 98 -
14 REC Revenue Adjustment. In 2025, the RRA will have a
15 zero price. Rates would be set in 2026 to return to
16 customers actual REC revenues from 2025.

17 **Q. How does the Company propose to allocate the RRA to each**
18 **customer class?**

19 A. The Company proposes to allocate Schedule 98 on the same
20 basis as REC revenue is allocated in the COS study, which
21 is 75 percent to demand, 25 percent to energy with the
22 demand allocator based upon each class's share of 12
23 system coincident peaks.

24 **Q. What is the proposed rate design for the RRA?**

25 A. The Company proposes that the RRA be a cents per kWh

1 energy credit for each class. The price shown for all
2 schedules on the proposed Schedule 98 tariff is set at
3 zero as a placeholder.

4 **B. Insurance Cost Adjustment**

5 **Q. Please describe Schedule 92 - Insurance Cost Adjustment**
6 **("ICA").**

7 A. As discussed in the testimony of Company witnesses
8 Steward and McCoy, the Company proposes moving the cost
9 of insurance premiums out of base rates and recovering
10 them from the ICA. Schedule 92 - Insurance Cost
11 Adjustment would recover both base and deferred
12 insurance costs.

13 **Q. How does the Company propose to allocate the ICA to each**
14 **customer class?**

15 A. Since insurance costs are the result of managing risk
16 for all aspects of a utility's operations, the Company
17 proposes allocating their costs to each class on an equal
18 percentage of base revenue.

19 **Q. What is the proposed rate design for the ICA?**

20 A. The Company proposes that the ICA be a cents per kWh
21 energy credit for each class. Page 1 of Exhibit No. 56
22 shows the prices for the ICA.

1 **C. Catastrophic Fire Fund Adjustment**

2 **Q. Please describe Schedule 193 - Catastrophic Fire Fund**
3 **Adjustment.**

4 A. As discussed in the testimony of Company witnesses
5 Steward and McCoy, the Company proposes collecting the
6 cost of a Catastrophic Fire Fund from customers through
7 Schedule 193 - Catastrophic Fire Fund Adjustment.

8 **Q. How does the Company propose to allocate the**
9 **Catastrophic Fire Fund Adjustment to each customer**
10 **class?**

11 A. The risk associated with catastrophic fires is
12 correlated with the presence of overhead line
13 infrastructure. The Company therefore proposes
14 allocating the Catastrophic Fire Fund to each class
15 based upon its share of distribution and transmission
16 revenue requirement.

17 **Q. What is the proposed rate design for the Catastrophic**
18 **Fire Fund Adjustment?**

19 A. The Company proposes that Schedule 193 be a cents per
20 kWh energy credit for each class. Page 1 of Exhibit
21 No. 56 shows the prices for Schedule 193.

22 **IV. PROPOSED RATE DESIGN**

23 **A. Residential Rate Design**

24 **Q. Please describe the Residential Rate Modernization Plan.**

25 A. In 2022, the Company requested authorization to

1 implement a residential rate modernization plan over a
2 five-year transition period.³ After weighing the
3 evidence and taking input from customers and parties in
4 the Residential Rate Modernization Plan proceeding, the
5 Commission approved a five-year transition to a \$29.25
6 residential Customer Service Charge along with a
7 revision of Residential Time-of-Day Schedule 36 time of
8 use periods.

9 **Q. How does the Company propose to implement the price**
10 **change for Schedule 1 and Schedule 36 residential**
11 **customers?**

12 A. The Company proposes no changes to the established
13 structure of residential rates, since the Commission
14 recently decided on residential rate design for a multi-
15 year period as part of the Residential Rate
16 Modernization Plan proceeding. The Company proposes to
17 apply the proposed Schedule 1 and Schedule 36 price
18 changes to residential customers through a uniform
19 change to energy charges while preserving the same year-
20 by-year Customer Service Charges that were approved in
21 the Residential Rate Modernization Plan and are
22 presently shown on the Company's Schedule 1 and Schedule
23 36 tariff sheets. Page 17 of Exhibit No. 60 shows the
24 proposed prices for Schedule 1 and Schedule 36 for the

³ See Case No. PAC-E-22-15.

1 remaining four periods of the Residential Rate
2 Modernization Plan and the two steps of the rate case.
3 Notably, the total proposed residential revenue that is
4 calculated by multiplying the proposed rates by the
5 billing determinants is the same in a given step of the
6 rate case when a new period of the residential rate
7 modernization period is entered. This demonstrates that
8 in each of the subsequent Residential Rate Modernization
9 Plan periods after the rate effective dates for both
10 steps in this rate case, the price changes are revenue
11 neutral as Customer Service Charges increase and Energy
12 Charges decrease on June 1 each year. Including both
13 steps of the rate case and the remaining four periods of
14 the Residential Rate Modernization Plan, page 17 of
15 Exhibit No. 60 shows the present and proposed
16 residential prices for the following periods:

- 17 • January 1, 2025 to May 31, 2025 - Step 1 of the Rate
18 Case; Year 2 of the Residential Rate Modernization
19 Plan
- 20 • June 1, 2025 to December 31, 2025 - Step 1 of the Rate
21 Case; Year 3 of the Residential Rate Modernization
22 Plan
- 23 • January 1, 2026 to May 31, 2026 - Step 2 of the Rate
24 Case; Year 3 of the Residential Rate Modernization
25 Plan
- 26 • June 1, 2026 to May 31, 2027 - Step 2 of the Rate
27 Case; Year 4 of the Residential Rate Modernization
28 Plan

- 1 • June 1, 2027 and after - Step 2 of the Rate Case;
2 Year 5 of the Residential Rate Modernization Plan

3 **B. General Service and Irrigation Rate Design**

4 **Q. What changes does the Company propose for customers on**
5 **Schedules 6 and 6A?**

6 A. The Company proposes to apply the proposed revenue
7 requirement change by applying the average percentage
8 price change to the customer service charge, power
9 charges, and energy charges.

10 **Q. What changes does the Company propose for customers on**
11 **Schedule 10?**

12 A. The Company proposes to apply the revenue requirement
13 change by applying the average percentage price change
14 to the customer service charge, power charge, and energy
15 charges.

16 **Q. What changes does the Company propose for customers on**
17 **Schedules 23 and 23A?**

18 A. The Company proposes to apply the revenue requirement
19 change by applying the average percentage price change
20 to the customer service charge, and energy charges.

21 **Q. What changes does the Company propose for customers on**
22 **Schedules 35 and 35A?**

23 A. Schedule 35/35A is an optional time of use tariff for
24 general service customers that has a demand charge that
25 only applies to an on-peak period of 7:00 a.m. to 10:00

1 p.m., Monday through Friday, excluding holidays. The
2 Company proposes to transition Schedule 35/35A to the
3 more updated time of use hours currently used in Schedule
4 9 and to replace the demand charge with time-varying,
5 seasonal energy charges that have the same relative
6 seasonal and time of use differences as Schedule 9. To
7 provide adequate noticing to Schedule 35/35A customers,
8 the Company proposes that rates would uniformly increase
9 on the rate effective date of January 1, 2025 and the
10 elimination of the demand charge and switch to time-
11 varying, seasonal energy rates would take effect on June
12 1, 2025. This timing of this transition to modernized
13 time of use periods is consistent with what has been
14 established for residential Schedule 36.

15 **Q. What does the Company propose for Schedule 9?**

16 A. The Company proposes to apply the revenue requirement
17 change by applying the average percentage price change
18 to the customer service charge, power charge, and energy
19 charges.

20 **Q. What is Schedule 24?**

21 A. Schedule 24 is a legacy interruptible power service
22 option. To my knowledge, no customers have ever enrolled
23 in this rate schedule.

24 **Q. What does the Company propose for Schedule 24?**

25 A. The Company proposes eliminating Schedule 24, since it

1 is not currently used and the Company has an alternative
2 Wattsmart Business Demand Response program available
3 through Schedule 114.

4 **C. Special Contract Requirements**

5 **Q. Please describe the limitation on the size of customer**
6 **that may take service under Schedule 9.**

7 A. Presently, the Company's tariff Schedule 9 is restricted
8 to customers with load sizes less than or equal to
9 30,000 kW. Customers with load sizes that are greater
10 than 30,000 kW must negotiate with the Company for
11 conditions of service under special contract
12 arrangements.

13 **Q. Does the Company propose to expand this size limitation**
14 **to other rate schedules?**

15 A. Yes. The Company proposes that Schedules 6, 6A, 23, and
16 23A likewise be limited to customers with load sizes
17 less than or equal to 30,000 kW. This change would ensure
18 that all customers, regardless of voltage, with load
19 sizes that are greater than 30,000 kW would need to
20 negotiate with the Company for conditions of service
21 under special contract arrangements. Requiring very
22 large customers to take service under a special contract
23 is an important way to ensure that large new loads pay
24 their fair share and do not shift costs onto other
25 customers.

1 **V. PROPOSED TARIFF RULE CHANGES**

2 **Q. Is the Company proposing any changes to Idaho Electric**
3 **Service Regulations in this general rate case**
4 **proceeding?**

5 A. Yes. The Company is proposing a change to Electric
6 Service Regulation No. 3 - Electric Service Agreements
7 ("Electric Service Agreements tariff or Regulation 3"),
8 and a few changes to Idaho Electric Service Regulation
9 No. 12 - Line Extensions ("Line Extension tariff or
10 Regulation 12"). The Company is proposing to add
11 language to the Electric Service Agreements tariff to
12 clarify that Customers assume contract minimum bills as
13 a condition of service when assuming an existing point
14 of delivery. Proposed changes to the Line Extension
15 tariff include a change to the Company's definition of
16 Extension Limits, and a requirement that customers
17 requiring more than 1,000 kVA must advance the cost to
18 connect to the Company's system prior to the start of
19 construction.

20 **Q. Is the Company's proposed change to add language to the**
21 **Electric Service Agreements tariff a policy change?**

22 A. No. It is the Company's current policy that contract
23 minimum bills continue as a condition of service after
24 the point of delivery of an existing customer is sold or
25 assumed by a subsequent customer. Section 1.b of the

1 Line Extension tariff states that subsequent customers
2 are responsible for paying contract minimum bills. The
3 tariff then refers to further information available in
4 Regulation 3, but there is currently no corresponding
5 information in Regulation 3 related to contract minimum
6 bills. The Company is proposing to add language to
7 Regulation 3 to provide the missing reference in
8 Regulation 12, and to provide additional information on
9 this policy to customers.

10 **Q. Is the language the Company proposes to add to**
11 **Regulation 3 consistent with tariff language in other**
12 **states served by the Company?**

13 A. Yes. The language the Company is proposing to add is
14 consistent with or similar to Oregon Rule 4.F,
15 California Rule 3.D, the fourth paragraph of Utah Rule
16 3.1, and Wyoming Rule 3.I.D. The language states that
17 incoming customers must make application, qualify as
18 customers, and agree to assume responsibility for the
19 service billing, including contract minimums, from that
20 date forward.

21 **Q. Please explain the first change the Company is proposing**
22 **to make to Regulation 12, which is a change to the**
23 **definition of Extension Limits.**

24 A. The Company is proposing to add language to section
25 12.1.g of the Line Extension tariff to further define

1 the Company's ability to consider whether a load request
2 is speculative when evaluating customer-specific
3 conditions of service, and whether a customer may
4 receive service under the standard tariff. The language
5 proposed by the Company is similar to language in the
6 Company's Wyoming line extension tariff, and explains
7 that limited revenues include, but are not limited to,
8 jobs where the line extension cost is high relative to
9 the revenue, speculative loads and service to loads that
10 will not have permanent ongoing revenue.

11 **Q. Is the proposed change to the definition of Extension**
12 **Limits a policy change?**

13 A. No. Section 3 of Regulation 12 provides for unique
14 treatment of customers with speculative load requests.
15 Further, the Extension Limits definition in Regulation
16 12 currently states that the provisions of the
17 regulation do not apply to projects that will not have
18 sufficient revenues to cover ongoing costs. However, the
19 tariff does not clarify what is meant by sufficient
20 revenues.

21 **Q. Why is the Company proposing to add additional language**
22 **to its Line Extension Tariff to address speculative load**
23 **requests?**

24 A. The Company is receiving a number of very large load
25 requests from customers across its six-state service

1 territory that it considers speculative, and that may
2 not produce sufficient revenues to justify Company
3 investments made to serve them. Examples of speculative
4 load requests received by the Company include requests
5 for cryptocurrency mining, large loads to serve novel
6 technologies, and load requests for data center capacity
7 to be subleased without contracted recipients for energy
8 at the time of the line extension and load request.

9 Adding language defining what is meant by
10 sufficient revenues to Idaho's Line Extension Tariff is
11 appropriate to clarify that the Company may consider the
12 risk of stranded investments to the system when
13 evaluating customer line extension treatment.

14 **Q. Please explain the proposed tariff change to the line**
15 **extension advances of customers requiring more than**
16 **1,000 kVA.**

17 A. Under the existing tariff, all customers except
18 customers requiring more than 1,000 kVA are required to
19 pay the full Line Extension Advance prior to
20 construction. Customers requiring more than 1,000 kVA
21 are required to pay 50 percent of the Advance when the
22 line extension agreement is executed, and 50 percent
23 upon completion of construction. The tariff change the
24 Company is proposing is that customers requiring more
25 than 1,000 kVA should instead be required to advance the

1 entire estimated cost to connect to the Company's system
2 prior to the start of construction.

3 **Q. Why is it justifiable to require all customers to advance**
4 **the entire estimated cost to connect to the Company's**
5 **system prior to line extension construction?**

6 A. It is typically more costly and takes longer to provide
7 service to large customers than small customers.
8 Therefore, the carrying cost of the Company funding a
9 portion of the construction upfront and the risk of
10 stranded asset creation associated with beginning
11 construction on line extension facilities to serve large
12 customers is generally greater. Existing tariff
13 provisions that create more lenient Line Extension
14 Advance payment timelines for customers requiring
15 1,000 kVA or greater compared to smaller customers do
16 not reflect the relative cost and risk that expensive
17 line extension facilities built to serve large customers
18 present to the Company's system.

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

20 A. Yes.

Case No. PAC-E-24-04
Exhibit No. 53
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Cost of Service - Summary by Rate Schedule

May 2024

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
Adjusted 12 Months Ended December 2023
2020 Protocol
3.09% = 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	70,765,990	4.89%	1.58	65,523,576	39,179,669	9,043,317	14,182,208	2,581,796	536,587	(5,242,414)	-7.41%
2	36	Residential - TOD	17,120,827	4.02%	1.30	16,471,591	10,627,634	2,440,242	2,806,112	458,958	138,645	(649,237)	-3.79%
3	06, 35	General Service - Large	26,381,757	2.46%	0.80	27,061,820	19,399,252	4,451,154	2,906,842	68,491	236,081	680,063	2.58%
4	09	General Service - High Voltage	13,181,121	0.91%	0.29	14,262,529	11,591,513	2,532,523	1,755	8,403	128,336	1,081,408	8.20%
5	10	Irrigation	50,092,504	2.71%	0.88	50,965,334	27,762,213	5,533,282	17,203,301	116,537	350,002	872,829	1.74%
6	07,11,12	Street & Area Lighting	505,622	22.26%	7.20	334,040	113,501	15,792	171,006	31,768	1,973	(171,582)	-33.93%
8	23	General Service - Small	24,596,841	3.49%	1.13	24,203,946	16,359,337	3,592,641	3,647,821	393,236	210,911	(392,895)	-1.60%
9	SPC	Contract 1	77,380,128	1.71%	0.55	81,201,954	66,354,642	14,114,669	8,154	(789)	725,278	3,821,826	4.94%
12		Total Idaho Jurisdiction	280,024,790	3.09%	1.00	280,024,790	191,387,761	41,723,619	40,927,197	3,658,401	2,327,812	(0)	0.00%

Footnotes :

- Column C : Annual revenues based on 12 months ending December 2023.
- Column D : Calculated Return on Ratebase per December 2023 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 2023 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 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
Adjusted 12 Months Ended December 2023
2020 Protocol
7.69% = 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	70,765,990	4.89%	1.58	83,399,176	43,538,499	15,385,707	21,264,908	2,633,386	576,676	12,633,186	17.85%
2	36	Residential - TOD	17,120,827	4.02%	1.30	20,768,893	11,800,697	4,153,619	4,198,653	467,514	148,409	3,648,066	21.31%
3	06, 35	General Service - Large	26,381,757	2.46%	0.80	33,707,734	21,503,691	7,623,735	4,257,067	71,914	251,327	7,325,977	27.77%
4	09	General Service - High Voltage	13,181,121	0.91%	0.29	17,300,552	12,797,663	4,342,566	15,247	9,604	135,472	4,119,431	31.25%
5	10	Irrigation	50,092,504	2.71%	0.88	64,993,152	30,432,104	9,484,373	24,566,042	129,832	380,801	14,900,647	29.75%
6	07,11,12	Street & Area Lighting	505,622	22.26%	7.20	388,862	121,739	27,416	205,318	32,274	2,115	(116,760)	-23.09%
8	23	General Service - Small	24,596,841	3.49%	1.13	30,291,790	18,186,805	5,959,691	5,513,892	405,758	225,645	5,694,949	23.15%
9	SPC	Contract 1	77,380,128	1.71%	0.55	98,086,260	73,101,279	24,213,381	1,337	5,298	764,965	20,706,132	26.76%
12		Total Idaho Jurisdiction	280,024,790	3.09%	1.00	348,936,420	211,482,477	71,190,488	60,022,465	3,755,580	2,485,410	68,911,630	24.61%

Footnotes :

- Column C : Annual revenues based on 12 months ending December 2023.
- Column D : Calculated Return on Ratebase per December 2023 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 2023 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 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.

Case No. PAC-E-24-04
Exhibit No. 54
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Cost of Service - Summary by Function

May 2024

46	Rate Base Deductions :									
47	Accum Provision For Depreciation	(607,344,503)	(158,083,077)	(37,838,402)	(57,810,616)	(25,536,507)	(128,063,251)	(835,152)	(56,945,959)	(142,231,539)
48	Accum Provision For Amortization	(39,146,782)	(13,039,666)	(2,782,057)	(3,168,194)	(1,497,826)	(6,352,934)	(76,699)	(3,967,147)	(8,262,260)
49	Accum Deferred Income Taxes	(156,646,355)	(36,090,062)	(9,365,382)	(16,006,561)	(8,649,224)	(23,825,283)	(93,626)	(14,390,099)	(48,226,118)
50	Unamortized ITC	(25,502)	(6,612)	(1,594)	(2,440)	(1,117)	(5,127)	(20)	(2,390)	(6,203)
51	Customer Advance For Construction	(13,003,842)	(4,282,128)	(1,036,000)	-	-	(388,136)	-	(7,297,577)	-
52	Customer Service Deposits	-	-	-	-	-	-	-	-	-
53	Misc Rate Base Deductions	(99,368,922)	(21,565,006)	(5,806,409)	(10,424,160)	(5,956,343)	(13,236,029)	(39,668)	(9,051,674)	(33,289,633)
54										
55	Total Rate Base Deductions	<u>(915,535,905)</u>	<u>(233,066,550)</u>	<u>(56,829,844)</u>	<u>(87,411,970)</u>	<u>(41,641,017)</u>	<u>(171,870,759)</u>	<u>(1,045,164)</u>	<u>(91,654,846)</u>	<u>(232,015,753)</u>
56										
57	Total Rate Base	<u>1,125,358,124</u>	<u>291,916,648</u>	<u>70,176,896</u>	<u>108,530,789</u>	<u>49,612,292</u>	<u>229,080,618</u>	<u>895,267</u>	<u>99,417,248</u>	<u>275,728,365</u>
58										
59	Calculated Return On Rate Base	3.09%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60										
61	Return On RB @ Jurisdictional Ave.	3.09%								
62	Total Operating Expenses	34,789,568	9,024,375	2,169,464	3,355,145	1,533,725	7,081,848	27,676	3,073,407	8,523,927
63	Revenue Credits	(26,929,688)	(5,975,470)	(1,562,937)	(2,842,850)	(1,558,332)	(3,785,871)	(3,919)	(2,609,446)	(8,590,863)
64										
65	Total Revenue Requirements	280,024,790	65,523,576	16,471,591	27,061,820	14,262,529	50,965,334	334,040	24,203,946	81,201,954
66	Class Revenue	280,024,790	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	505,622	24,596,841	77,380,128
67										
68	Increase / (Decrease) Required to									
69	Earn Equal Rates of Return	-	(5,242,414)	(649,237)	680,063	1,081,408	872,829	(171,582)	(392,895)	3,821,826
70										
71	Percent %	-	(0)	(0)	0	0	0	(0)	(0)	0
72										
73										
74	Return On Rate Base @ Target ROR	7.69%								
75	Total Operating Expenses Adjusted for Taxes	86,541,919	22,448,878	5,396,720	8,346,199	3,815,268	17,616,682	68,848	7,645,352	21,203,972
76	Revenue Credits	(26,929,688)	(5,975,470)	(1,562,937)	(2,842,850)	(1,558,332)	(3,785,871)	(3,919)	(2,609,446)	(8,590,863)
77										
78	Total Target Revenue Requirements	348,936,420	83,399,176	20,768,893	33,707,734	17,300,552	64,993,152	388,862	30,291,790	98,086,260
79	Class Revenue	280,024,790	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	505,622	24,596,841	77,380,128
80										
81	Increase / (Decrease) Required to									
82	Earn Target Rate of Return	68,911,630	12,633,186	3,648,066	7,325,977	4,119,431	14,900,647	(116,760)	5,694,949	20,706,132
83										
84	Percent %	24.61%	17.85%	21.31%	27.77%	31.25%	29.75%	-23.09%	23.15%	26.76%

42	Rate Base Deductions :										
43	Accum Provision For Depreciation	(286,478,141)	(62,318,100)	(16,787,705)	(30,141,603)	(17,201,157)	(37,740,344)	(109,381)	(26,199,368)	(95,980,483)	
44	Accum Provision For Amortization	(16,320,913)	(3,542,927)	(954,743)	(1,715,366)	(980,398)	(2,156,657)	(6,330)	(1,489,449)	(5,475,044)	
45	Accum Deferred Income Taxes	(134,759,452)	(29,286,724)	(7,890,684)	(14,171,764)	(8,093,056)	(17,777,685)	(51,822)	(12,312,364)	(45,175,353)	
46	Unamortized ITC	(11,552)	(2,511)	(677)	(1,215)	(694)	(1,523)	(4)	(1,056)	(3,872)	
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(97,315,216)	(21,122,065)	(5,692,075)	(10,227,309)	(5,845,904)	(12,861,984)	(37,783)	(8,879,713)	(32,648,383)	
50											
51	Total Rate Base Deductions	<u>(534,885,273)</u>	<u>(116,272,327)</u>	<u>(31,325,883)</u>	<u>(56,257,257)</u>	<u>(32,121,208)</u>	<u>(70,538,193)</u>	<u>(205,320)</u>	<u>(48,881,949)</u>	<u>(179,283,135)</u>	
52											
53	Total Rate Base	<u>328,155,811</u>	<u>71,181,675</u>	<u>19,156,654</u>	<u>34,366,433</u>	<u>19,696,972</u>	<u>43,600,537</u>	<u>134,526</u>	<u>29,843,375</u>	<u>110,175,639</u>	
54											
55	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
56											
57	Return On Rate Base	3.09%	10,144,681	2,200,526	592,213	1,062,411	608,917	1,347,877	4,159	922,585	3,405,994
58	Total Operating Expenses	197,234,375	40,495,966	10,976,954	20,011,943	11,937,843	28,515,166	115,975	16,901,914	68,278,613	
59	Revenue Credits	<u>(15,991,294)</u>	<u>(3,516,823)</u>	<u>(941,533)</u>	<u>(1,675,102)</u>	<u>(955,246)</u>	<u>(2,100,830)</u>	<u>(6,633)</u>	<u>(1,465,162)</u>	<u>(5,329,964)</u>	
60											
61	Total Revenue Requirements	191,387,761	39,179,669	10,627,634	19,399,252	11,591,513	27,762,213	113,501	16,359,337	66,354,642	
62											
63											
64	Return On Rate Base @ Target ROR	7.69%	25,235,730	5,473,990	1,473,179	2,642,836	1,514,730	3,352,954	10,345	2,295,005	8,472,691
65	Total Op. exp. Adjusted for Taxes	202,238,041	41,581,333	11,269,052	20,535,957	12,238,179	29,179,980	118,026	17,356,961	69,958,553	
66	Revenue Credits	<u>(15,991,294)</u>	<u>(3,516,823)</u>	<u>(941,533)</u>	<u>(1,675,102)</u>	<u>(955,246)</u>	<u>(2,100,830)</u>	<u>(6,633)</u>	<u>(1,465,162)</u>	<u>(5,329,964)</u>	
67											
68	Total Target Revenue Requirements	211,482,477	43,538,499	11,800,697	21,503,691	12,797,663	30,432,104	121,739	18,186,805	73,101,279	

42	Rate Base Deductions :										
43	Accum Provision For Depreciation	(137,948,914)	(30,009,900)	(8,084,215)	(14,514,604)	(8,282,844)	(18,171,808)	(52,649)	(12,616,576)	(46,216,318)	
44	Accum Provision For Amortization	(8,308,844)	(1,807,536)	(486,923)	(874,234)	(498,887)	(1,094,512)	(3,171)	(759,913)	(2,783,670)	
45	Accum Deferred Income Taxes	(9,088,687)	(1,977,185)	(532,624)	(956,287)	(545,711)	(1,197,239)	(3,469)	(831,236)	(3,044,936)	
46	Unamortized ITC	(6,946)	(1,511)	(407)	(731)	(417)	(915)	(3)	(635)	(2,327)	
47	Customer Advance For Construction	(11,448,325)	(3,769,901)	(912,074)	-	-	(341,707)	-	(6,424,643)	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(912,215)	(177,479)	(48,727)	(90,795)	(55,999)	(138,767)	(627)	(74,486)	(325,335)	
50											
51	Total Rate Base Deductions	<u>(167,713,932)</u>	<u>(37,743,513)</u>	<u>(10,064,970)</u>	<u>(16,436,650)</u>	<u>(9,383,857)</u>	<u>(20,944,949)</u>	<u>(59,919)</u>	<u>(20,707,489)</u>	<u>(52,372,586)</u>	
52											
53	Total Rate Base	<u>481,207,315</u>	<u>103,574,098</u>	<u>27,980,226</u>	<u>51,809,693</u>	<u>29,558,833</u>	<u>64,523,101</u>	<u>189,821</u>	<u>38,654,996</u>	<u>164,916,546</u>	
54											
55	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
56											
57	Return On Rate Base	3.09%	14,876,148	3,201,912	864,987	1,601,656	913,788	1,994,681	5,868	1,194,989	5,098,266
58	Total Operating Expenses		36,463,519	7,896,957	2,128,005	3,841,908	2,196,581	4,854,820	14,715	3,253,251	12,277,281
59	Revenue Credits		<u>(9,616,048)</u>	<u>(2,055,553)</u>	<u>(552,750)</u>	<u>(992,410)</u>	<u>(577,847)</u>	<u>(1,316,220)</u>	<u>(4,791)</u>	<u>(855,600)</u>	<u>(3,260,878)</u>
60											
61	Total Revenue Requirements		41,723,619	9,043,317	2,440,242	4,451,154	2,532,523	5,533,282	15,792	3,592,641	14,114,669
62											
63											
64	Return On Rate Base @ Target ROR	7.69%	37,005,646	7,965,021	2,151,726	3,984,252	2,273,124	4,961,934	14,598	2,972,634	12,682,358
65	Total Op. exp. Adjusted for Taxes		43,800,890	9,476,238	2,554,643	4,631,893	2,647,290	5,838,658	17,610	3,842,657	14,791,902
66	Revenue Credits		<u>(9,616,048)</u>	<u>(2,055,553)</u>	<u>(552,750)</u>	<u>(992,410)</u>	<u>(577,847)</u>	<u>(1,316,220)</u>	<u>(4,791)</u>	<u>(855,600)</u>	<u>(3,260,878)</u>
67											
68	Total Target Revenue Requirements		71,190,488	15,385,707	4,153,619	7,623,735	4,342,566	9,484,373	27,416	5,959,691	24,213,381

42	Rate Base Deductions :										
43	Accum Provision For Depreciation	(182,631,804)	(65,568,842)	(12,935,794)	(13,149,678)	(52,008)	(72,127,219)	(671,341)	(18,092,215)	(34,708)	
44	Accum Provision For Amortization	(6,204,345)	(2,269,497)	(447,318)	(440,879)	(4,036)	(2,406,812)	(15,360)	(617,749)	(2,693)	
45	Accum Deferred Income Taxes	(11,925,932)	(4,227,258)	(836,097)	(860,993)	(8,646)	(4,812,153)	(33,443)	(1,141,572)	(5,770)	
46	Unamortized ITC	(7,004)	(2,589)	(510)	(494)	(6)	(2,689)	(12)	(699)	(4)	
47	Customer Advance For Construction	(1,555,516)	(512,227)	(123,926)	-	-	(46,429)	-	(872,934)	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(1,078,885)	(251,843)	(61,939)	(99,469)	(50,681)	(227,031)	(1,234)	(91,749)	(294,940)	
50											
51	Total Rate Base Deductions	<u>(203,403,488)</u>	<u>(72,832,257)</u>	<u>(14,405,584)</u>	<u>(14,551,513)</u>	<u>(115,377)</u>	<u>(79,622,332)</u>	<u>(721,391)</u>	<u>(20,816,919)</u>	<u>(338,116)</u>	
52											
53	Total Rate Base	<u>311,834,383</u>	<u>115,663,704</u>	<u>22,740,835</u>	<u>22,049,794</u>	<u>220,332</u>	<u>120,236,908</u>	<u>560,343</u>	<u>30,473,786</u>	<u>(111,319)</u>	
54											
55	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
56											
57	Return On Rate Base	3.09%	9,640,117	3,575,653	703,015	681,652	6,811	3,717,030	17,323	942,073	(3,441)
58	Total Operating Expenses		32,028,748	10,682,937	2,116,995	2,384,618	19,999	13,782,235	154,080	2,876,287	11,596
59	Revenue Credits		<u>(741,667)</u>	<u>(76,382)</u>	<u>(13,899)</u>	<u>(159,428)</u>	<u>(25,056)</u>	<u>(295,965)</u>	<u>(397)</u>	<u>(170,540)</u>	<u>(1)</u>
60											
61	Total Revenue Requirements		40,927,197	14,182,208	2,806,112	2,906,842	1,755	17,203,301	171,006	3,647,821	8,154
62											
63											
64	Return On Rate Base @ Target ROR	7.69%	23,980,585	8,894,732	1,748,808	1,695,666	16,944	9,246,419	43,091	2,343,485	(8,561)
65	Total Op. exp. Adjusted for Taxes		36,783,548	12,446,558	2,463,744	2,720,829	23,359	15,615,588	162,624	3,340,946	9,898
66	Revenue Credits		<u>(741,667)</u>	<u>(76,382)</u>	<u>(13,899)</u>	<u>(159,428)</u>	<u>(25,056)</u>	<u>(295,965)</u>	<u>(397)</u>	<u>(170,540)</u>	<u>(1)</u>
67											
68	Total Target Revenue Requirements		60,022,465	21,264,908	4,198,653	4,257,067	15,247	24,566,042	205,318	5,513,892	1,337

112	Rate Base Deductions :										
113	Accum Provision For Depreciation	(15,726,348)	(3,934,212)	(775,867)	(1,331,942)	(1,339)	(8,513,235)	(7,239)	(1,161,618)	(894)	
114	Accum Provision For Amortization	(712,332)	(260,565)	(51,357)	(50,618)	(463)	(276,330)	(1,764)	(70,925)	(309)	
115	Accum Deferred Income Taxes	(1,340,669)	(476,825)	(94,279)	(96,612)	(986)	(538,888)	(3,651)	(128,769)	(658)	
116	Unamortized ITC	(804)	(297)	(59)	(57)	(1)	(309)	(1)	(80)	(0)	
117	Customer Advance For Construction	(178,592)	(58,810)	(14,228)	-	-	(5,331)	-	(100,223)	-	
118	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
119	Misc Rate Base Deductions	(123,869)	(28,915)	(7,111)	(11,420)	(5,819)	(26,066)	(142)	(10,534)	(33,863)	
120											
121	Total Rate Base Deductions	<u>(18,082,613)</u>	<u>(4,759,624)</u>	<u>(942,902)</u>	<u>(1,490,649)</u>	<u>(8,609)</u>	<u>(9,360,159)</u>	<u>(12,797)</u>	<u>(1,472,149)</u>	<u>(35,725)</u>	
122											
123	Total Rate Base	<u>41,943,061</u>	<u>10,379,420</u>	<u>2,061,933</u>	<u>3,569,636</u>	<u>(3,542)</u>	<u>22,971,132</u>	<u>15,001</u>	<u>2,981,507</u>	<u>(32,027)</u>	
124											
125	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
126											
127	Return On Rate Base	3.09%	1,296,637	320,872	63,743	110,353	(110)	710,135	464	92,171	(990)
128	Total Operating Expenses		4,180,892	1,115,979	220,441	345,710	674	2,171,434	4,732	321,791	131
129	Revenue Credits		<u>(95,415)</u>	<u>(8,784)</u>	<u>(1,599)</u>	<u>(21,144)</u>	<u>(3,370)</u>	<u>(37,894)</u>	<u>(46)</u>	<u>(22,577)</u>	<u>(0)</u>
130											
131	Total Revenue Requirements		5,382,114	1,428,067	282,584	434,918	(2,805)	2,843,674	5,150	391,385	(859)
132											
133											
134	Return On Rate Base @ Target ROR	7.69%	3,225,491	798,195	158,566	274,511	(272)	1,766,518	1,154	229,283	(2,463)
135	Total Op. exp. Adjusted for Taxes		4,820,433	1,274,243	251,881	400,139	620	2,521,694	4,961	367,253	(358)
136	Revenue Credits		<u>(95,415)</u>	<u>(8,784)</u>	<u>(1,599)</u>	<u>(21,144)</u>	<u>(3,370)</u>	<u>(37,894)</u>	<u>(46)</u>	<u>(22,577)</u>	<u>(0)</u>
137											
138	Total Target Revenue Requirements		7,950,510	2,063,654	408,847	653,506	(3,022)	4,250,318	6,069	573,959	(2,821)

182	Rate Base Deductions :										
183	Accum Provision For Depreciation	(99,985,170)	(26,367,162)	(5,489,563)	(8,122,943)	(5,760)	(51,780,223)	(620,280)	(7,595,395)	(3,844)	
184	Accum Provision For Amortization	(3,063,389)	(1,120,562)	(220,863)	(217,684)	(1,993)	(1,188,361)	(7,584)	(305,013)	(1,330)	
185	Accum Deferred Income Taxes	(6,852,824)	(2,374,619)	(470,713)	(500,737)	(4,478)	(2,835,218)	(22,869)	(641,202)	(2,989)	
186	Unamortized ITC	(3,458)	(1,279)	(252)	(244)	(3)	(1,327)	(6)	(345)	(2)	
187	Customer Advance For Construction	(768,035)	(252,912)	(61,188)	-	-	(22,924)	-	(431,010)	-	
188	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
189	Misc Rate Base Deductions	(532,699)	(124,347)	(30,582)	(49,113)	(25,023)	(112,096)	(609)	(45,301)	(145,626)	
190											
191	Total Rate Base Deductions	<u>(111,205,574)</u>	<u>(30,240,880)</u>	<u>(6,273,161)</u>	<u>(8,890,719)</u>	<u>(37,258)</u>	<u>(55,940,149)</u>	<u>(651,349)</u>	<u>(9,018,267)</u>	<u>(153,791)</u>	
192											
193	Total Rate Base	<u>146,935,289</u>	<u>40,036,547</u>	<u>8,430,816</u>	<u>11,834,518</u>	<u>(15,469)</u>	<u>75,267,130</u>	<u>464,773</u>	<u>11,054,861</u>	<u>(137,888)</u>	
194											
195	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
196											
197	Return On Rate Base	3.09%	4,542,390	1,237,699	260,632	365,855	(478)	2,326,825	14,368	341,752	(4,263)
198	Total Operating Expenses		17,761,635	5,121,956	1,045,901	1,406,331	606	8,653,171	119,316	1,412,653	1,700
199	Revenue Credits		<u>(354,444)</u>	<u>(37,697)</u>	<u>(6,858)</u>	<u>(75,465)</u>	<u>(11,807)</u>	<u>(141,650)</u>	<u>(196)</u>	<u>(80,771)</u>	<u>(0)</u>
200											
201	Total Revenue Requirements		21,949,581	6,321,958	1,299,675	1,696,721	(11,679)	10,838,346	133,488	1,673,634	(2,563)
202											
203											
204	Return On Rate Base @ Target ROR	7.69%	11,299,569	3,078,877	648,344	910,094	(1,190)	5,788,168	35,742	850,137	(10,604)
205	Total Op. exp. Adjusted for Taxes		20,002,080	5,732,427	1,174,453	1,586,782	370	9,800,832	126,403	1,581,216	(402)
206	Revenue Credits		<u>(354,444)</u>	<u>(37,697)</u>	<u>(6,858)</u>	<u>(75,465)</u>	<u>(11,807)</u>	<u>(141,650)</u>	<u>(196)</u>	<u>(80,771)</u>	<u>(0)</u>
207											
208	Total Target Revenue Requirements		30,947,205	8,773,608	1,815,938	2,421,411	(12,626)	15,447,350	161,949	2,350,582	(11,006)

252	Rate Base Deductions :										
253	Accum Provision For Depreciation	(40,342,195)	(17,941,624)	(3,762,821)	(2,499,461)	(2,590)	(10,245,667)	(36,300)	(5,852,002)	(1,729)	
254	Accum Provision For Amortization	(1,377,635)	(503,927)	(99,324)	(97,894)	(896)	(534,417)	(3,411)	(137,167)	(598)	
255	Accum Deferred Income Taxes	(2,099,823)	(775,244)	(152,740)	(148,188)	(1,801)	(807,446)	(3,812)	(209,391)	(1,202)	
256	Unamortized ITC	(1,555)	(575)	(113)	(110)	(1)	(597)	(3)	(155)	(1)	
257	Customer Advance For Construction	(345,392)	(113,737)	(27,517)	-	-	(10,309)	-	(193,829)	-	
258	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
259	Misc Rate Base Deductions	(239,560)	(55,920)	(13,753)	(22,086)	(11,253)	(50,411)	(274)	(20,372)	(65,490)	
260											
261	Total Rate Base Deductions	<u>(44,406,160)</u>	<u>(19,391,027)</u>	<u>(4,056,268)</u>	<u>(2,767,739)</u>	<u>(16,542)</u>	<u>(11,648,847)</u>	<u>(43,800)</u>	<u>(6,412,917)</u>	<u>(69,019)</u>	
262											
263	Total Rate Base	<u>67,382,389</u>	<u>29,994,464</u>	<u>6,280,000</u>	<u>4,194,594</u>	<u>(6,743)</u>	<u>17,310,320</u>	<u>64,872</u>	<u>9,606,749</u>	<u>(61,867)</u>	
264											
265	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
266											
267	Return On Rate Base	3.09%	2,083,074	927,255	194,141	129,673	(208)	535,135	2,005	296,985	(1,913)
268	Total Operating Expenses		5,429,892	2,153,852	438,061	366,772	2,060	1,822,355	10,202	636,786	(194)
269	Revenue Credits		<u>(161,576)</u>	<u>(16,956)</u>	<u>(3,085)</u>	<u>(34,540)</u>	<u>(5,414)</u>	<u>(64,533)</u>	<u>(88)</u>	<u>(36,960)</u>	<u>(0)</u>
270											
271	Total Revenue Requirements		7,351,390	3,064,151	629,117	461,904	(3,563)	2,292,957	12,119	896,811	(2,106)
272											
273											
274	Return On Rate Base @ Target ROR	7.69%	5,181,818	2,306,624	482,943	322,571	(519)	1,331,193	4,989	738,775	(4,758)
275	Total Op. exp. Adjusted for Taxes		6,457,328	2,611,202	533,817	430,730	1,957	2,086,300	11,191	783,268	(1,137)
276	Revenue Credits		<u>(161,576)</u>	<u>(16,956)</u>	<u>(3,085)</u>	<u>(34,540)</u>	<u>(5,414)</u>	<u>(64,533)</u>	<u>(88)</u>	<u>(36,960)</u>	<u>(0)</u>
277											
278	Total Target Revenue Requirements		11,477,570	4,900,871	1,013,674	718,761	(3,976)	3,352,960	16,091	1,485,083	(5,895)

322	Rate Base Deductions :										
323	Accum Provision For Depreciation	(23,276,637)	(15,598,688)	(2,597,367)	(1,041,673)	(1,484)	(885,222)	(5,650)	(3,145,561)	(991)	
324	Accum Provision For Amortization	(789,452)	(288,775)	(56,918)	(56,098)	(514)	(306,247)	(1,954)	(78,604)	(343)	
325	Accum Deferred Income Taxes	(1,194,632)	(441,669)	(87,007)	(84,239)	(1,030)	(458,578)	(2,127)	(119,294)	(687)	
326	Unamortized ITC	(891)	(329)	(65)	(63)	(1)	(342)	(2)	(89)	(1)	
327	Customer Advance For Construction	(197,927)	(65,177)	(15,769)	-	-	(5,908)	-	(111,074)	-	
328	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
329	Misc Rate Base Deductions	(137,279)	(32,045)	(7,881)	(12,657)	(6,449)	(28,888)	(157)	(11,674)	(37,529)	
330											
331	Total Rate Base Deductions	<u>(25,596,818)</u>	<u>(16,426,684)</u>	<u>(2,765,007)</u>	<u>(1,194,729)</u>	<u>(9,478)</u>	<u>(1,685,185)</u>	<u>(9,890)</u>	<u>(3,466,296)</u>	<u>(39,550)</u>	
332											
333	Total Rate Base	<u>38,463,506</u>	<u>25,748,367</u>	<u>4,284,823</u>	<u>1,736,156</u>	<u>(3,862)</u>	<u>1,620,639</u>	<u>11,999</u>	<u>5,100,835</u>	<u>(35,452)</u>	
334											
335	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
336											
337	Return On Rate Base	3.09%	1,189,069	795,991	132,462	53,672	(119)	50,101	371	157,688	(1,096)
338	Total Operating Expenses		3,120,053	1,543,152	276,453	187,447	1,187	754,794	4,975	352,158	(114)
339	Revenue Credits		<u>(92,341)</u>	<u>(9,716)</u>	<u>(1,768)</u>	<u>(19,724)</u>	<u>(3,091)</u>	<u>(36,885)</u>	<u>(51)</u>	<u>(21,107)</u>	<u>(0)</u>
340											
341	Total Revenue Requirements		4,216,781	2,329,427	407,147	221,395	(2,023)	768,010	5,296	488,740	(1,210)
342											
343											
344	Return On Rate Base @ Target ROR	7.69%	2,957,908	1,980,092	329,510	133,513	(297)	124,630	923	392,263	(2,726)
345	Total Op. exp. Adjusted for Taxes		3,706,538	1,935,759	341,788	213,920	1,128	779,505	5,158	429,935	(655)
346	Revenue Credits		<u>(92,341)</u>	<u>(9,716)</u>	<u>(1,768)</u>	<u>(19,724)</u>	<u>(3,091)</u>	<u>(36,885)</u>	<u>(51)</u>	<u>(21,107)</u>	<u>(0)</u>
347											
348	Total Target Revenue Requirements		6,572,105	3,906,136	669,530	327,709	(2,260)	867,250	6,030	801,091	(3,381)

392	Rate Base Deductions :										
393	Accum Provision For Depreciation	(3,301,456)	(1,727,155)	(310,175)	(153,659)	(40,834)	(702,871)	(1,872)	(337,639)	(27,251)	
394	Accum Provision For Amortization	(261,537)	(95,668)	(18,856)	(18,585)	(170)	(101,456)	(648)	(26,040)	(114)	
395	Accum Deferred Income Taxes	(437,984)	(158,901)	(31,359)	(31,218)	(350)	(172,024)	(983)	(42,916)	(234)	
396	Unamortized ITC	(295)	(109)	(22)	(21)	(0)	(113)	(1)	(29)	(0)	
397	Customer Advance For Construction	(65,571)	(21,592)	(5,224)	-	-	(1,957)	-	(36,797)	-	
398	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
399	Misc Rate Base Deductions	(45,479)	(10,616)	(2,611)	(4,193)	(2,136)	(9,570)	(52)	(3,868)	(12,433)	
400											
401	Total Rate Base Deductions	<u>(4,112,322)</u>	<u>(2,014,042)</u>	<u>(368,246)</u>	<u>(207,675)</u>	<u>(43,491)</u>	<u>(987,992)</u>	<u>(3,555)</u>	<u>(447,290)</u>	<u>(40,031)</u>	
402											
403	Total Rate Base	<u>17,110,137</u>	<u>9,504,906</u>	<u>1,683,263</u>	<u>714,889</u>	<u>249,948</u>	<u>3,067,687</u>	<u>3,697</u>	<u>1,729,834</u>	<u>155,914</u>	
404											
405	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
406											
407	Return On Rate Base	3.09%	528,947	293,837	52,037	22,100	7,727	94,835	114	53,476	4,820
408	Total Operating Expenses		1,536,275	747,997	136,140	78,358	15,473	380,481	14,855	152,898	10,072
409	Revenue Credits		<u>(37,891)</u>	<u>(3,229)</u>	<u>(588)</u>	<u>(8,554)</u>	<u>(1,375)</u>	<u>(15,003)</u>	<u>(17)</u>	<u>(9,124)</u>	<u>(0)</u>
410											
411	Total Revenue Requirements		2,027,331	1,038,605	187,589	91,904	21,826	460,313	14,953	197,250	14,892
412											
413											
414	Return On Rate Base @ Target ROR	7.69%	1,315,798	730,943	129,446	54,976	19,221	235,910	284	133,027	11,990
415	Total Op. exp. Adjusted for Taxes		1,797,168	892,926	161,806	89,259	19,285	427,257	14,912	179,274	12,450
416	Revenue Credits		<u>(37,891)</u>	<u>(3,229)</u>	<u>(588)</u>	<u>(8,554)</u>	<u>(1,375)</u>	<u>(15,003)</u>	<u>(17)</u>	<u>(9,124)</u>	<u>(0)</u>
417											
418	Total Target Revenue Requirements		3,075,075	1,620,640	290,664	135,680	37,131	648,163	15,179	303,177	24,440

42	Rate Base Deductions :										
43	Accum Provision For Depreciation	(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800)	(29)	
44	Accum Provision For Amortization	(8,312,679)	(5,419,706)	(893,073)	(137,715)	(14,506)	(694,953)	(51,837)	(1,100,036)	(853)	
45	Accum Deferred Income Taxes	(872,284)	(598,894)	(105,976)	(17,517)	(1,812)	(38,206)	(4,892)	(104,928)	(59)	
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(62,605)	(13,619)	(3,669)	(6,587)	(3,759)	(8,247)	(24)	(5,726)	(20,974)	
50											
51	Total Rate Base Deductions	(9,533,212)	(6,218,454)	(1,033,406)	(166,551)	(20,575)	(765,286)	(58,535)	(1,248,489)	(21,916)	
52											
53	Total Rate Base	1,586,972	842,489	139,722	55,897	19,615	217,107	8,264	204,479	99,399	
54											
55	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
56											
57	Return On Rate Base	3.09%	49,060	26,045	4,319	1,728	606	6,712	255	6,321	3,073
58	Total Operating Expenses	4,189,991	2,882,456	509,392	82,671	7,978	182,678	23,610	505,057	(3,851)	
59	Revenue Credits	(580,651)	(326,706)	(54,753)	(15,907)	(181)	(72,852)	7,902	(118,142)	(11)	
60											
61	Total Revenue Requirements	3,658,401	2,581,796	458,958	68,491	8,403	116,537	31,768	393,236	(789)	
62											
63											
64	Return On Rate Base @ Target ROR	7.69%	122,041	64,789	10,745	4,299	1,508	16,696	636	15,725	7,644
65	Total Op. exp. Adjusted for Taxes	4,214,189	2,895,303	511,523	83,523	8,277	185,988	23,736	508,175	(2,335)	
66	Revenue Credits	(580,651)	(326,706)	(54,753)	(15,907)	(181)	(72,852)	7,902	(118,142)	(11)	
67											
68	Total Target Revenue Requirements	3,755,580	2,633,386	467,514	71,914	9,604	129,832	32,274	405,758	5,298	

Generation Demand Summary

42	Rate Base Deductions :										
43	Accum Provision For Depreciation	-	-	-	-	-	-	-	-	-	
44	Accum Provision For Amortization	-	-	-	-	-	-	-	-	-	
45	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	
50											
51	Total Rate Base Deductions	-	-	-	-	-	-	-	-	-	
52											
53	Total Rate Base	2,573,644	654,681	159,459	248,973	116,541	502,965	2,313	240,613	648,100	
54											
55	Calculated Return On Rate Base		4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%	
56											
57	Return On Rate Base	3.09%	79,562	20,239	4,930	7,697	3,603	15,549	72	7,438	20,036
58	Total Operating Expenses	2,248,278	516,354	133,717	228,387	124,734	334,457	1,902	203,476	705,252	
59	Revenue Credits	(28)	(6)	(2)	(3)	(2)	(4)	(0)	(3)	(9)	
60											
61	Total Revenue Requirements	2,327,812	536,587	138,645	236,081	128,336	350,002	1,973	210,911	725,278	
62											
63											
64	Return On Rate Base @ Target ROR	7.69%	197,918	50,346	12,263	19,146	8,962	38,679	178	18,504	49,840
65	Total Op. exp. Adjusted for Taxes	2,287,520	526,336	136,148	232,183	126,511	342,126	1,937	207,144	715,134	
66	Revenue Credits	(28)	(6)	(2)	(3)	(2)	(4)	(0)	(3)	(9)	
67											
68	Total Target Revenue Requirements	2,485,410	576,676	148,409	251,327	135,472	380,801	2,115	225,645	764,965	

Generation Demand Summary

Case No. PAC-E-24-04
Exhibit No. 55
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Cost of Service - Study

May 2024

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 depreciation 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’s share of annual MWH (F30).

Demand-related costs are allocated using each class’s 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.

Secondary Lines

Distribution secondary lines operate as an extension of the line transformer. They are allocated using the 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)

Line Transformers

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the installed cost of different transformers used by each class. The calculation is done by matching customers to the transformers used to serve them and then allocating the current cost of those transformers to the customer's class. When a transformer is used by customers from multiple classes, the portion of the transformer assigned to each class is determined by the class share of NCP on each transformer. Line transformers are allocated to the street lighting class on the basis of NCP.

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
Adjusted 12 Months Ended December 2023

	COS Study Results	State of Idaho Results	Error check	Production TOTAL	Transmission TOTAL	Distribution TOTAL	Retail TOTAL	Misc TOTAL
<u>Operating Revenues</u>								
General Business Revenues	280,545,949	280,545,949	-	191,387,761	41,723,619	41,448,356	3,658,401	2,327,812
Special Sales	14,180,630	14,180,630	-	14,180,630	-	-	-	-
Other Operating Revenues	12,227,899	12,227,899	-	1,810,665	9,616,048	220,508	580,651	28
Total Operating Revenues	306,954,478	306,954,478		207,379,055	51,339,667	41,668,864	4,239,051	2,327,840
<u>Operating Expenses</u>								
Operation & Maintenance Expenses	214,297,856	214,297,856	-	172,980,014	18,424,018	17,172,126	3,546,006	2,175,692
Depreciation Expense	58,662,609	58,662,609	-	35,138,096	11,229,963	12,260,331	34,219	-
Amortization Expense	6,626,436	6,626,436	-	4,801,919	665,484	483,104	675,929	-
Taxes Other Than Income	9,193,731	9,193,731	-	4,171,542	2,387,522	2,566,736	67,932	-
Income Taxes - Federal	(16,784,667)	(16,784,667)	-	(18,674,897)	886,128	1,216,875	(271,956)	59,183
Income Taxes - State	(1,246,014)	(1,246,014)	-	(1,674,099)	200,684	275,588	(61,590)	13,403
Income Taxes Deferred	1,526,411	1,526,411	-	559,266	2,691,622	(1,923,929)	199,452	-
Investment Tax Credit Adj	(80,408)	(80,408)	-	(36,423)	(21,902)	(22,084)	-	-
Misc Revenues & Expense	(31,044)	(31,044)	-	(31,044)	-	-	-	-
Total Operating Expenses	272,164,910	272,164,910	-	197,234,375	36,463,519	32,028,748	4,189,991	2,248,278
Operating Revenue For Return	34,789,568	34,789,568	-	10,144,681	14,876,148	9,640,116	49,060	79,562

Rate Base :

Electric Plant In Service	1,979,537,610	1,979,537,610	-	820,209,805	644,451,260	504,248,219	10,628,326	-
Plant Held For Future Use	(0)	-	-	6,250	(20,794)	14,190	354	-
Misc Deferred Debits	22,072,504	22,072,504	-	16,504,157	938,853	1,865,042	475,777	2,288,673
Electric Plant Acquisition Adj	139,573	139,573	-	139,573	-	-	-	-
Pensions	-	-	-	-	-	-	-	-
Prepayments	7,287,678	7,287,678	-	3,179,423	1,917,080	1,868,864	9,823	312,487
Fuel Stock	8,229,810	8,229,810	-	8,229,810	-	-	-	-
Materials & Supplies	21,614,005	21,614,005	-	15,355,859	390,107	5,868,039	-	-
Cash Working Capital	2,012,850	2,012,850	-	(583,793)	1,244,740	1,373,516	5,904	(27,516)
Weatherization Loans	-	-	-	-	-	-	-	-
Miscellaneous Rate Base	-	-	-	-	-	-	-	-
Total Rate Base Additions	<u>2,040,894,029</u>	<u>2,040,894,029</u>	-	<u>863,041,084</u>	<u>648,921,247</u>	<u>515,237,870</u>	<u>11,120,184</u>	<u>2,573,644</u>

Rate Base Deductions :

Accum Provision For Depreciation	(607,344,503)	(607,344,503)	-	(286,478,141)	(137,948,914)	(182,631,804)	(285,644)	-
Accum Provision For Amortization	(39,146,782)	(39,146,782)	-	(16,320,913)	(8,308,844)	(6,204,345)	(8,312,679)	-
Accum Deferred Income Taxes	(156,646,355)	(156,646,355)	-	(134,759,452)	(9,088,687)	(11,925,932)	(872,284)	-
Unamortized ITC	(25,502)	(25,502)	-	(11,552)	(6,946)	(7,004)	-	-
Customer Advance For Construction	(13,003,842)	(13,003,842)	-	-	(11,448,325)	(1,555,516)	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	<u>(99,368,922)</u>	<u>(99,368,922)</u>	-	<u>(97,315,216)</u>	<u>(912,215)</u>	<u>(1,078,885)</u>	<u>(62,605)</u>	-
Total Rate Base Deductions	<u>(915,535,905)</u>	<u>(915,535,905)</u>	-	<u>(534,885,273)</u>	<u>(167,713,932)</u>	<u>(203,403,488)</u>	<u>(9,533,212)</u>	-

Total Rate Base	<u>1,125,358,124</u>	<u>1,125,358,124</u>	-	<u>328,155,811</u>	<u>481,207,315</u>	<u>311,834,383</u>	<u>1,586,972</u>	<u>2,573,644</u>
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Return On Rate Base	3.091%	3.091%		0	0	0	0	0
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Return On Equity	1.103%	1.103%		0	0	0	0	0
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Total Rate Base	1,125,358,124	1,125,358,124	-	328,155,811	481,207,315	311,834,383	1,586,972	2,573,644
Return On RateBase (\$\$)	34,789,568	34,789,568	-	10,144,681	14,876,148	9,640,116	49,060	79,562
Operating & Maintenance Expense	214,297,856	214,297,856	-	172,980,014	18,424,018	17,172,126	3,546,006	2,175,692
Bad Debt to Produce ROR								
Depreciation Expense	58,662,609	58,662,609	-	35,138,096	11,229,963	12,260,331	34,219	-
Amortization Expense	6,626,436	6,626,436	-	4,801,919	665,484	483,104	675,929	-
Taxes Other Than Income	9,193,731	9,193,731	-	4,171,542	2,387,522	2,566,736	67,932	-
Federal Income Taxes	(16,784,667)	(16,784,667)	-	(18,674,897)	886,128	1,216,875	(271,956)	59,183
FIT Adj to Produce Target ROR								
State Income Taxes	(1,246,014)	(1,246,014)	-	(1,674,099)	200,684	275,588	(61,590)	13,403
SIT Adj to Produce Target ROR								
Deferred Income Taxes	1,526,411	1,526,411	-	559,266	2,691,622	(1,923,929)	199,452	-
Investment Tax Credit	(80,408)	(80,408)	-	(36,423)	(21,902)	(22,084)	-	-
Misc Revenue & Expenses	(31,044)	(31,044)	-	(31,044)	-	-	-	-
Revenue Credits	(26,929,688)	(26,929,688)	-	(15,991,294)	(9,616,048)	(741,667)	(580,651)	(28)
Total Revenue Requirements	280,024,790	280,024,790	-	191,387,761	41,723,619	40,927,197	3,658,401	2,327,812
Operating Revenues	280,024,790							

277	511	Maintenance of Structures							
278			SG	P	1,334,100	1,334,100	-	-	-
279			SG	P	-	-	-	-	-
280					1,334,100	1,334,100	-	-	-
281									
282	512	Maintenance of Boiler Plant							
283			SG	P	4,856,395	4,856,395	-	-	-
284			SG	P	(6)	(6)	-	-	-
285					4,856,389	4,856,389	-	-	-
286									
287	513	Maintenance of Electric Plant							
288			SG	P	2,038,955	2,038,955	-	-	-
289			SG	P	-	-	-	-	-
290					2,038,955	2,038,955	-	-	-
291									
292	514	Maintenance of Misc. Steam Plant							
293			SG	P	766,067	766,067	-	-	-
294			SG	P	-	-	-	-	-
295					766,067	766,067	-	-	-
296									
297	Total Steam Power Generation								
298					61,812,387	61,812,387	-	-	-
299	517	Operation Super & Engineering							
300			SG	P	-	-	-	-	-
301					-	-	-	-	-
302									
303	518	Nuclear Fuel Expense							
304			SE	P	-	-	-	-	-
305					-	-	-	-	-
306									
307									
308	519	Coolants and Water							
309			SG	P	-	-	-	-	-
310					-	-	-	-	-
311									
312	520	Steam Expenses							
313			SG	P	-	-	-	-	-
314					-	-	-	-	-
315									
316	523	Electric Expenses							
317			SG	P	-	-	-	-	-
318					-	-	-	-	-

361	538	Electric Expenses								
362			SG	P	-	-	-	-	-	
363					-	-	-	-	-	
364										
365	539	Misc. Hydro Expenses								
366			SG	P	1,140,485	1,140,485	-	-	-	
367			SG	P	435,885	435,885	-	-	-	
368					1,576,370	1,576,370	-	-	-	
369										
370	540	Rents (Hydro Generation)								
371			SG	P	107,426	107,426	-	-	-	
372			SG	P	11,301	11,301	-	-	-	
373					118,728	118,728	-	-	-	
374										
375	541	Maint Supervision & Engineering								
376			SG	P	1,527	1,527	-	-	-	
377					1,527	1,527	-	-	-	
378										
379	542	Maintenance of Structures								
380			SG	P	36,221	36,221	-	-	-	
381			SG	P	2,126	2,126	-	-	-	
382					38,347	38,347	-	-	-	
383										
384	543	Maintenance of Dams & Waterways								
385			SG	P	34,834	34,834	-	-	-	
386			SG	P	40,541	40,541	-	-	-	
387					75,375	75,375	-	-	-	
388										
389	544	Maintenance of Electric Plant								
390			SG	P	42,793	42,793	-	-	-	
391			SG	P	19,238	19,238	-	-	-	
392					62,032	62,032	-	-	-	
393										
394	545	Maintenance of Misc. Hydro Plant								
395			SG	P	-	-	-	-	-	
396			SG	P	210,497	210,497	-	-	-	
397			SG	P	54,621	54,621	-	-	-	
398					265,118	265,118	-	-	-	
399										
400	Total Hydraulic Power Generation					3,082,089	3,082,089	-	-	-

401									
402									
403	546	Operation Super & Engineering							
404		SG	P	31,246	31,246	-	-	-	-
405				31,246	31,246	-	-	-	-
406									
407	547NPC	Fuel - NPC							
408		SE	P	27,175,988	27,175,988	-	-	-	-
409		SE	P	34,412	34,412	-	-	-	-
410				27,210,400	27,210,400	-	-	-	-
411									
412	548	Generation Expense							
413		SG	P	1,590,704	1,590,704	-	-	-	-
414		SG	P	50,188	50,188	-	-	-	-
415				1,640,891	1,640,891	-	-	-	-
416									
417	549	Miscellaneous Other							
418		SG	P	213,259	213,259	-	-	-	-
419		SG-W SG	P	334,579	334,579	-	-	-	-
420				547,838	547,838	-	-	-	-
421									
422									
423	550	Maint Supervision & Engineering							
424		SG	P	2,060	2,060	-	-	-	-
425		SG-W SG	P	585,205	585,205	-	-	-	-
426				587,265	587,265	-	-	-	-
427									
428	551	Maint Supervision & Engineering							
429		SG	P	-	-	-	-	-	-
430				-	-	-	-	-	-
431									
432	552	Maintenance of Structures							
433		SG	P	249,368	249,368	-	-	-	-
434		SG	P	6,085	6,085	-	-	-	-
435				255,453	255,453	-	-	-	-
436									
437									
438	553	Maint of Generation & Electric Plant							
439		SG	P	633,791	633,791	-	-	-	-
440		SG	P	959,579	959,579	-	-	-	-
441		SG-W SG	P	17,985	17,985	-	-	-	-
442				1,611,354	1,611,354	-	-	-	-

524	568	Maint Supervision & Engineering						
525		SG	T	75,689	-	75,689	-	-
526				75,689	-	75,689	-	-
527								
528	569	Maintenance of Structures						
529		SG	T	336,977	-	336,977	-	-
530				336,977	-	336,977	-	-
531								
532	570	Maintenance of Station Equipment						
533		SG	T	745,921	-	745,921	-	-
534				745,921	-	745,921	-	-
535								
536	571	Maintenance of Overhead Lines						
537		SG	T	1,601,780	-	1,601,780	-	-
538				1,601,780	-	1,601,780	-	-
539								
540	572	Maintenance of Underground Lines						
541		SG	T	11,217	-	11,217	-	-
542				11,217	-	11,217	-	-
543								
544	573	Maint of Misc. Transmission Plant						
545		SG	T	12,172	-	12,172	-	-
546				12,172	-	12,172	-	-
547								
548	TOTAL TRANSMISSION EXPENSE			15,704,891	-	15,704,891	-	-

630	596	Maint of Street Lighting & Signal Sys.							
631		S	DPW	63,563	-	-	63,563	-	-
632		SNPD	DPW	-	-	-	-	-	-
633				63,563	-	-	63,563	-	-
634									
635	597	Maintenance of Meters							
636		S	DPW	32,327	-	-	32,327	-	-
637		SNPD	DPW	(1,896)	-	-	(1,896)	-	-
638				30,431	-	-	30,431	-	-
639									
640	598	Maint of Misc. Distribution Plant							
641		S	DPW	106,434	-	-	106,434	-	-
642		SNPD	DPW	324,638	-	-	324,638	-	-
643				431,073	-	-	431,073	-	-
644									
645		TOTAL DISTRIBUTION EXPENSE		14,643,819	-	-	14,643,819	-	-

685	909	Informational & Instructional Adv							
686		S	CUST	166,679	-	-	-	166,679	-
687		CN	CUST	128,174	-	-	-	128,174	-
688				294,853	-	-	-	294,853	-
689									
690	910	Misc. Customer Service							
691		S	CUST	-	-	-	-	-	-
692		CN	CUST	309	-	-	-	309	-
693				309	-	-	-	309	-
694									
695		TOTAL CUSTOMER SERVICE EXPENSE		445,109	-	-	-	445,109	-
696									
697	911	Supervision							
698		S	CUST	-	-	-	-	-	-
699		CN	CUST	-	-	-	-	-	-
700				-	-	-	-	-	-
701									
702	912	Demonstration & Selling Expense							
703		S	CUST	-	-	-	-	-	-
704		CN	CUST	-	-	-	-	-	-
705				-	-	-	-	-	-
706									
707	913	Advertising Expense							
708		S	CUST	-	-	-	-	-	-
709		CN	CUST	-	-	-	-	-	-
710				-	-	-	-	-	-
711									
712	916	Misc. Sales Expense							
713		S	CUST	-	-	-	-	-	-
714		CN	CUST	-	-	-	-	-	-
715				-	-	-	-	-	-
716									
717		TOTAL SALES EXPENSE		-	-	-	-	-	-

757	927	Franchise Requirements								
758			S	DMSC	-	-	-	-	-	-
759			SO	DMSC	-	-	-	-	-	-
760					-	-	-	-	-	-
761										
762	928	Regulatory Commission Expense								
763			S	DMSC	619,177	-	-	-	-	619,177
764			CN	CUST	-	-	-	-	-	-
765			SO	DMSC	89,175	-	-	-	-	89,175
766			SG	FERC	402,963	170,968	231,995	-	-	-
767					1,111,314	170,968	231,995	-	-	708,351
768										
769	928RE	Regulatory Expense		DMSC	-	-	-	-	-	-
770										
771	929	Duplicate Charges								
772			S	LABOR	-	-	-	-	-	-
773			SO	LABOR	(7,238,313)	(2,997,719)	(693,408)	(2,742,943)	(804,242)	-
774					(7,238,313)	(2,997,719)	(693,408)	(2,742,943)	(804,242)	-
775										
776	930	Misc General Expenses								
777			S	PTD	14,073	6,375	3,833	3,865	-	-
778			CN	CUST	-	-	-	-	-	-
779			SO	LABOR	104,657	43,343	10,026	39,659	11,628	-
780					118,730	49,718	13,859	43,524	11,628	-
781										
782	931	Rents								
783			S	PTD	2	1	0	0	-	-
784			SO	PTD	(399,570)	(180,994)	(108,836)	(109,740)	-	-
785					(399,568)	(180,993)	(108,836)	(109,739)	-	-
786										
787	935	Maintenance of General Plant								
788			S	G	851	165	301	375	9	-
789			CN	CUST	1,610	-	-	-	1,610	-
790			SO	G	1,939,902	376,904	685,878	855,747	21,373	-
791					1,942,362	377,069	686,178	856,122	22,992	-
792										
793		Total Administrative & Gen Expense			9,342,417	3,413,301	2,719,127	2,528,307	(26,669)	708,351
794										
795										
796		TOTAL O&M EXPENSE			214,297,856	172,980,014	18,424,018	17,172,126	3,546,006	2,175,692

829	403	Distribution Depreciation							
830	360	S	DPW	27,855	-	-	27,855	-	-
831	361	S	DPW	65,615	-	-	65,615	-	-
832	362	S	DPW	1,039,164	-	-	1,039,164	-	-
833	364	S	DPW	3,790,607	-	-	3,790,607	-	-
834	365	S	DPW	1,093,916	-	-	1,093,916	-	-
835	366	S	DPW	315,398	-	-	315,398	-	-
836	367	S	DPW	640,388	-	-	640,388	-	-
837	368	S	DPW	2,079,961	-	-	2,079,961	-	-
838	369	S	DPW	1,224,314	-	-	1,224,314	-	-
839	370	S	DPW	791,300	-	-	791,300	-	-
840	371	S	DPW	7,565	-	-	7,565	-	-
841	372	S	DPW	-	-	-	-	-	-
842	373	S	DPW	34,198	-	-	34,198	-	-
843				11,110,281	-	-	11,110,281	-	-
844									
845	403GP	General Depreciation							
846		S	G-SITUS	1,170,430	-	337,278	833,152	-	-
847		SG	PT	354	221	133	-	-	-
848		SG	PT	1,867	1,166	701	-	-	-
849		SE	P	6,383	6,383	-	-	-	-
850		CN	CUST	34,219	-	-	-	34,219	-
851		SG	G-SG	610,599	241,128	369,471	-	-	-
852		SO	PTD	1,153,848	522,661	314,289	316,898	-	-
853		SG	G-SG	486	192	294	-	-	-
854		SG	G-SG	-	-	-	-	-	-
855				2,978,187	771,751	1,022,166	1,150,050	34,219	-
856									
857	403GV0	General Vehicles							
858		SG	G-SG	-	-	-	-	-	-
859				-	-	-	-	-	-
860									
861	403MP	Mining Depreciation							
862		SE	P	-	-	-	-	-	-
863				-	-	-	-	-	-
864									
865	403EP	Experimental Plant Depreciation							
866		SG	P	-	-	-	-	-	-
867		SG	P	-	-	-	-	-	-
868				-	-	-	-	-	-
869									
870	TOTAL DEPRECIATION EXPENSE			58,662,609	35,138,096	11,229,963	12,260,331	34,219	-

911	405	Amortization of Other Electric Plant								
912		S	GP	-	-	-	-	-	-	-
913										
914				-	-	-	-	-	-	-
915										
916	406	Amortization of Plant Acquisition Adj								
917		S	P	-	-	-	-	-	-	-
918		SG	P	-	-	-	-	-	-	-
919		SG	P	-	-	-	-	-	-	-
920		SG	P	4,079	4,079	-	-	-	-	-
921		SO	P	-	-	-	-	-	-	-
922				4,079	4,079	-	-	-	-	-
923										
924	407	Amort of Prop Losses, Unrec Plant, etc								
925		S	P	3,278,836	3,278,836	-	-	-	-	-
926		SO	GP	-	-	-	-	-	-	-
927		SG-P	P	-	-	-	-	-	-	-
928		SE	P	-	-	-	-	-	-	-
929		SG	P	66,457	66,457	-	-	-	-	-
930		TROJP	P	-	-	-	-	-	-	-
931				3,345,293	3,345,293	-	-	-	-	-
932										
933		TOTAL AMORTIZATION EXPENSE		6,626,436	4,801,919	665,484	483,104	675,929	-	-

934										
935	408	Taxes Other Than Income								
936		S	DMSC	-	-	-	-	-	-	-
937		GPS	GP	7,878,859	3,434,463	2,112,842	2,271,438	60,116	-	-
938		SO	GP	1,024,289	446,497	274,680	295,298	7,815	-	-
939		SE	P	71,456	71,456	-	-	-	-	-
940		SG	P	219,127	219,127	-	-	-	-	-
941		OPRV-ID	DMSC	-	-	-	-	-	-	-
942		EXCTAX	GP	-	-	-	-	-	-	-
943		DGP	GP	-	-	-	-	-	-	-
944				9,193,731	4,171,542	2,387,522	2,566,736	67,932	-	-
945										
946	41140	Deferred Investment Tax Credit - Fed								
947		DGU	PTD	(80,408)	(36,423)	(21,902)	(22,084)	-	-	-
948										
949				(80,408)	(36,423)	(21,902)	(22,084)	-	-	-
950										
951	41141	Deferred Investment Tax Credit - Idaho								
952		DGU	PTD	-	-	-	-	-	-	-
953										
954				-	-	-	-	-	-	-
955										
956		TOTAL DEFERRED ITC		(80,408)	(36,423)	(21,902)	(22,084)	-	-	-
957										
958	427	Interest on Long-Term Debt								
959		S	GP	3,223,384	1,405,101	864,402	929,286	24,595	-	-
960		SNP	GP	26,020,487	11,342,556	6,977,810	7,501,584	198,538	-	-
961				29,243,871	12,747,657	7,842,212	8,430,870	223,133	-	-
962										
963	428	Amortization of Debt Disc & Exp								
964		SNP	GP	281,371	122,652	75,454	81,118	2,147	-	-
965				281,371	122,652	75,454	81,118	2,147	-	-
966										
967	429	Amortization of Premium on Debt								
968		SNP	GP	(12)	(5)	(3)	(3)	(0)	-	-
969				(12)	(5)	(3)	(3)	(0)	-	-
970										
971	431	Other Interest Expense								
972		OTH	NUTIL	-	-	-	-	-	-	-
973		SO	GP	-	-	-	-	-	-	-
974		SNP	GP	2,807,267	1,223,712	752,813	809,322	21,420	-	-
975				2,807,267	1,223,712	752,813	809,322	21,420	-	-

1009	41020	Deferred Income Tax - State-DR							
1010		S	GP	-	-	-	-	-	-
1011		SG	PT	-	-	-	-	-	-
1012		SO	LABOR	-	-	-	-	-	-
1013		SE	P	-	-	-	-	-	-
1014		SG	PT	-	-	-	-	-	-
1015		GPS	GP	-	-	-	-	-	-
1016		TROJP	P	-	-	-	-	-	-
1017		SNP	GP	-	-	-	-	-	-
1018		BADDEBT	CUST	-	-	-	-	-	-
1019		DITEXP	DITEXP	-	-	-	-	-	-
1020		SGCT	P	-	-	-	-	-	-
1021		SNPD	DPW	-	-	-	-	-	-
1022				-	-	-	-	-	-
1023				-	-	-	-	-	-
1024	41110	Deferred Income Tax - Federal-CR							
1025		S	GP	(4,241,120)	(1,848,741)	(1,137,324)	(1,222,695)	(32,360)	-
1026		SE	P	(258,751)	(258,751)	-	-	-	-
1027		SG	P	-	-	-	-	-	-
1028		SNP	GP	(1,940,092)	(845,703)	(520,267)	(559,319)	(14,803)	-
1029		SG	PT	(1,479,097)	(923,698)	(555,398)	-	-	-
1030		SO	LABOR	(62,825)	(26,019)	(6,018)	(23,807)	(6,980)	-
1031		SNPD	PT	(37,278)	(23,280)	(13,998)	-	-	-
1032		BADDEBT	CUST	(43,021)	-	-	-	(43,021)	-
1033		GPS	GP	34,079	14,855	9,139	9,825	260	-
1034		TROJD	P	5,190	5,190	-	-	-	-
1035		CN	CUST	-	-	-	-	-	-
1036		CIAC	DPW	(2,199,187)	-	-	(2,199,187)	-	-
1037		SCHMDEXP	BOOKDEPR	(14,478,764)	(9,014,814)	(2,149,455)	(3,302,658)	(11,836)	-
1038		TAXDEPR	TAXDEPR	-	-	-	-	-	-
1039				(24,700,864)	(12,920,961)	(4,373,322)	(7,297,841)	(108,740)	-

1075	SCHMAT	Additions - Temporary								
1076		S	SCHMAT-SITUS	471,679	602,286	(62,397)	(75,380)	17,025	(9,856)	
1077		SG	P	-	-	-	-	-	-	
1078		CIAC	DPW	8,944,655	-	-	8,944,655	-	-	
1079		SNP	SCHMAT-SNP	7,890,849	3,523,616	2,105,785	2,261,288	161	-	
1080		TROJD	P	(21,109)	(21,109)	-	-	-	-	
1081		SGCT	P	-	-	-	-	-	-	
1082		SE	SCHMAT-SE	1,052,407	1,053,170	(125)	(493)	(145)	-	
1083		SG	P	4,221,498	4,221,498	-	-	-	-	
1084		CN	CUST	-	-	-	-	-	-	
1085		SO	SCHMAT-SO	119,617	(13,895)	(3,706)	(12,347)	(3,368)	152,933	
1086		SNPD	SCHMAT-SNP	151,618	67,704	40,461	43,449	3	-	
1087		BADDEBT	DPW	174,977	-	-	174,977	-	-	
1088		GPS	SCHMAT-GPS	(138,608)	(60,420)	(37,170)	(39,960)	(1,058)	-	
1089		SCHMDEXP	BOOKDEPR	58,888,840	36,665,559	8,742,386	13,432,756	48,140	-	
1090				81,756,426	46,038,409	10,785,234	24,728,946	60,759	143,077	
1091										
1092	TOTAL SCHEDULE - M ADDITIONS			81,907,104	46,157,163	10,791,169	24,749,464	66,231	143,077	

1093									
1094	SCHMDF	Deductions - Flow Through							
1095		S	SCHMDF	-	-	-	-	-	-
1096		DGP	SCHMDF	-	-	-	-	-	-
1097		DGU	SCHMDF	-	-	-	-	-	-
1098				-	-	-	-	-	-
1099	SCHMDP	Deductions - Permanent							
1100		S	SCHMDP	-	-	-	-	-	-
1101		SE	P	269	269	-	-	-	-
1102		SNP	PTD	5,769	2,613	1,571	1,585	-	-
1103		IBT	SCHMDP	-	-	-	-	-	-
1104		SG	P	-	-	-	-	-	-
1105		SO	SCHMDP-SO	-	0	0	0	0	0
1106				6,038	2,882	1,571	1,585	-	-
1107									
1108	SCHMDT	Deductions - Temporary							
1109		S	GP	(5,836,798)	(2,544,311)	(1,565,231)	(1,682,721)	(44,535)	-
1110		BADDEBT	DPW	-	-	-	-	-	-
1111		SNP	SCHMDT-SNP	11,454,344	5,115,201	3,056,713	3,282,430	-	-
1112		CN	SCHMDT	-	-	-	-	-	-
1113		SG	P	-	-	-	-	-	-
1114		DGP	CUST	-	-	-	-	-	-
1115		SE	P	402,881	402,881	-	-	-	-
1116		SG	SCHMDT-SG	24,381,672	24,468,478	(86,807)	-	-	-
1117		GPS	SCHMDT-GPS	5,343,121	2,386,094	1,425,869	1,531,159	-	-
1118		SO	SCHMDT-SO	3,383,859	1,398,920	256,364	1,299,415	429,159	-
1119		TAXDEPR	TAXDEPR	67,587,263	33,018,996	16,316,216	17,458,161	793,889	-
1120		SNPD	DPW	(43,301)	-	-	(43,301)	-	-
1121				106,673,040	64,246,259	19,403,124	21,845,142	1,178,513	-
1122									
1123	TOTAL SCHEDULE - M DEDUCTIONS			106,679,078	64,249,142	19,404,696	21,846,727	1,178,513	-
1124									
1125	TOTAL SCHEDULE - M ADJUSTMENTS			(24,771,974)	(18,091,979)	(8,613,527)	2,902,737	(1,112,282)	143,077
1126									
1127	NOTE:	Positive Schedule M amounts increase taxable income and therefore reduce tax expense.							
1128		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.							

1129										
1130	40911	State Income Taxes								
1131				IBT	(1,246,014)	(1,674,099)	200,684	275,588	(61,590)	13,403
1132			IBT	IBT	-	-	-	-	-	-
1133			SG	P	-	-	-	-	-	-
1134			IBT	IBT	-	-	-	-	-	-
1135	TOTAL STATE TAXES				(1,246,014)	(1,674,099)	200,684	275,588	(61,590)	13,403
1136										
1137	Calculation of Taxable Income:									
1138		Operating Revenues			306,954,478	207,379,055	51,339,667	41,668,864	4,239,051	2,327,840
1139		Operating Deductions:								
1140		O & M Expenses			214,297,856	172,980,014	18,424,018	17,172,126	3,546,006	2,175,692
1141		Depreciation Expense			58,662,609	35,138,096	11,229,963	12,260,331	34,219	0
1142		Amortization Expense			6,626,436	4,801,919	665,484	483,104	675,929	0
1143		Taxes Other Than Income			9,193,731	4,171,542	2,387,522	2,566,736	67,932	0
1144		Interest & Dividends (AFUDC-Equity)			(7,700,226)	(3,356,595)	(2,064,939)	(2,219,939)	(58,753)	-
1145		Misc Revenue & Expense			(31,044)	(31,044)	-	-	-	-
1146		Total Operating Deductions			281,049,362	213,703,932	30,642,048	30,262,358	4,265,332	2,175,692
1147		Other Deductions:								
1148		Interest Deductions			28,578,380	12,457,563	7,663,749	8,239,012	218,055	0
1149		Interest on PCRBS			-	-	-	-	-	-
1150		Schedule M Adjustments			(24,771,974)	(18,091,979)	(8,613,527)	2,902,737	(1,112,282)	143,077
1151										
1152		Income Before State Taxes			(27,445,238)	(36,874,418)	4,420,342	6,070,231	(1,356,618)	295,225
1153										
1154		State Income Taxes		SIT	(1,246,014)	(1,674,099)	200,684	275,588	(61,590)	13,403
1155										
1156	Total Taxable Income				(26,199,224)	(35,200,320)	4,219,659	5,794,642	(1,295,027)	281,822
1157										
1158	Tax Rate				21.00%					
1159										
1160	Federal Income Tax - Calculated				(5,501,837)	(7,392,067)	886,128	1,216,875	(271,956)	59,183
1161										
1162	Adjustments to Calculated Tax:									
1163	40910	ITCITC90	SE	P	(828)	(828)	-	-	-	-
1164	40910	FITPMI	SG	P	(11,279,639)	(11,279,639)	-	-	-	-
1165	40910	FITOTH	SO	P	(2,363)	(2,363)	-	-	-	-
1166					(11,282,830)	(11,282,830)	-	-	-	-
1167										
1168	Federal Income Tax Per Books				(16,784,667)	(18,674,897)	886,128	1,216,875	(271,956)	59,183
1169					-	-	-	-	-	-
1170	TOTAL OPERATING EXPENSES				272,164,910	197,234,375	36,463,519	32,028,748	4,189,991	2,248,278

1171									
1172									
1173	310	Land and Land Rights							
1174			SG	P	125,977	125,977	-	-	-
1175			SG	P	1,828,159	1,828,159	-	-	-
1176			SG	P	2,942,394	2,942,394	-	-	-
1177			SG	P	68,583	68,583	-	-	-
1178					4,965,114	4,965,114	-	-	-
1179									
1180	311	Structures and Improvements							
1181			SG	P	12,195,067	12,195,067	-	-	-
1182			SG	P	16,836,105	16,836,105	-	-	-
1183			SG	P	27,692,093	27,692,093	-	-	-
1184			SG	P	-	-	-	-	-
1185					56,723,266	56,723,266	-	-	-
1186									
1187	312	Boiler Plant Equipment							
1188			SG	P	31,611,185	31,611,185	-	-	-
1189			SG	P	24,928,449	24,928,449	-	-	-
1190			SG	P	186,690,569	186,690,569	-	-	-
1191			SG	P	-	-	-	-	-
1192					243,230,203	243,230,203	-	-	-
1193									
1194	314	Turbogenerator Units							
1195			SG	P	5,857,883	5,857,883	-	-	-
1196			SG	P	5,755,445	5,755,445	-	-	-
1197			SG	P	42,237,255	42,237,255	-	-	-
1198			SG	P	-	-	-	-	-
1199					53,850,583	53,850,583	-	-	-
1200									
1201	315	Accessory Electric Equipment							
1202			SG	P	4,632,693	4,632,693	-	-	-
1203			SG	P	7,203,975	7,203,975	-	-	-
1204			SG	P	11,372,143	11,372,143	-	-	-
1205			SG	P	-	-	-	-	-
1206					23,208,811	23,208,811	-	-	-
1207									
1208	316	Misc Power Plant Equipment							
1209			SG	P	126,993	126,993	-	-	-
1210			SG	P	260,555	260,555	-	-	-
1211			SG	P	1,466,854	1,466,854	-	-	-
1212			SG	P	-	-	-	-	-

1213					1,854,402	1,854,402	-	-	-	-
1214										
1215										
1216	SP	Unclassified Steam Plant - Account 300								
1217			SG	P	-	-	-	-	-	-
1218			SG	P	(1,336,025)	(1,336,025)	-	-	-	-
1219					(1,336,025)	(1,336,025)	-	-	-	-
1220										
1221										
1222	Total Steam Production Plant				382,496,353	382,496,353	-	-	-	-
1223										
1224	320	Land and Land Rights								
1225			SG	P	-	-	-	-	-	-
1226					-	-	-	-	-	-
1227										
1228	321	Structures and Improvements								
1229			SG	P	-	-	-	-	-	-
1230					-	-	-	-	-	-
1231										
1232	322	Reactor Plant Equipment								
1233			SG	P	-	-	-	-	-	-
1234					-	-	-	-	-	-
1235										
1236	323	Turbogenerator Units								
1237			SG	P	-	-	-	-	-	-
1238					-	-	-	-	-	-
1239										
1240	324	Land and Land Rights								
1241			SG	P	-	-	-	-	-	-
1242					-	-	-	-	-	-
1243										
1244	325	Misc. Power Plant Equipment								
1245			SG	P	-	-	-	-	-	-
1246					-	-	-	-	-	-
1247										
1248										
1249	N00	Unclassified Nuclear Plant - Acct 300								
1250			SG	P	-	-	-	-	-	-
1251					-	-	-	-	-	-
1252										
1253										
1254	Total Nuclear Production Plant				-	-	-	-	-	-

1255									
1256	330	Land and Land Rights							
1257		SG	P	532,529	532,529	-	-	-	-
1258		SG	P	285,026	285,026	-	-	-	-
1259		SG	P	1,192,946	1,192,946	-	-	-	-
1260		SG	P	72,184	72,184	-	-	-	-
1261				2,082,685	2,082,685	-	-	-	-
1262									
1263	331	Structures and Improvements							
1264		SG	P	819,705	819,705	-	-	-	-
1265		SG	P	256,644	256,644	-	-	-	-
1266		SG	P	13,320,264	13,320,264	-	-	-	-
1267		SG	P	944,294	944,294	-	-	-	-
1268				15,340,907	15,340,907	-	-	-	-
1269									
1270	332	Reservoirs, Dams & Waterways							
1271		SG	P	6,834,112	6,834,112	-	-	-	-
1272		SG	P	1,010,800	1,010,800	-	-	-	-
1273		SG	P	19,058,272	19,058,272	-	-	-	-
1274		SG	P	5,207,441	5,207,441	-	-	-	-
1275				32,110,625	32,110,625	-	-	-	-
1276									
1277	333	Water Wheel, Turbines, & Generators							
1278		SG	P	1,380,458	1,380,458	-	-	-	-
1279		SG	P	362,216	362,216	-	-	-	-
1280		SG	P	2,914,120	2,914,120	-	-	-	-
1281		SG	P	2,414,141	2,414,141	-	-	-	-
1282				7,070,935	7,070,935	-	-	-	-
1283									
1284	334	Accessory Electric Equipment							
1285		SG	P	150,635	150,635	-	-	-	-
1286		SG	P	180,594	180,594	-	-	-	-
1287		SG	P	3,011,962	3,011,962	-	-	-	-
1288		SG	P	616,294	616,294	-	-	-	-
1289				3,959,484	3,959,484	-	-	-	-
1290									
1291	335	Misc. Power Plant Equipment							
1292		SG	P	52,714	52,714	-	-	-	-
1293		SG	P	8,109	8,109	-	-	-	-
1294		SG	P	81,060	81,060	-	-	-	-
1295		SG	P	3,321	3,321	-	-	-	-
1296				145,205	145,205	-	-	-	-

1297									
1298	336	Roads, Railroads & Bridges							
1299			SG	P	174,416	174,416	-	-	-
1300			SG	P	39,758	39,758	-	-	-
1301			SG	P	1,094,477	1,094,477	-	-	-
1302			SG	P	193,097	193,097	-	-	-
1303					1,501,748	1,501,748	-	-	-
1304									
1305									
1306	HP	Unclassified Hydro Plant - Acct 300							
1307			S	P	-	-	-	-	-
1308			SG	P	-	-	-	-	-
1309					-	-	-	-	-
1310									
1311									
1312	Total Hydraulic Plant				62,211,589	62,211,589	-	-	-

1354	346	Misc. Power Plant Equipment							
1355			SG	P	703,946	703,946	-	-	-
1356			SG	P	697,626	697,626	-	-	-
1357			SG	P	-	-	-	-	-
1358					1,401,572	1,401,572	-	-	-
1359									
1360	OP	Unclassified Other Prod Plant-Acct 300							
1361			S	P	-	-	-	-	-
1362			SG	P	-	-	-	-	-
1363					-	-	-	-	-
1364									
1365		Total Other Production Plant			328,090,614	328,090,614	-	-	-
1366									
1367		Experimental Plant							
1368	103	Experimental Plant							
1369			SG	P	-	-	-	-	-
1370		Total Experimental Plant			-	-	-	-	-
1371									
1372		TOTAL PRODUCTION PLANT			772,798,557	772,798,557	-	-	-

1411	357	Underground Conduit							
1412			SG	T	345	-	345	-	-
1413			SG	T	4,962	-	4,962	-	-
1414			SG	T	205,000	-	205,000	-	-
1415					210,306	-	210,306	-	-
1416									
1417	358	Underground Conductors							
1418			SG	T	-	-	-	-	-
1419			SG	T	58,876	-	58,876	-	-
1420			SG	T	432,878	-	432,878	-	-
1421					491,754	-	491,754	-	-
1422									
1423	359	Roads and Trails							
1424			SG	T	100,858	-	100,858	-	-
1425			SG	T	23,602	-	23,602	-	-
1426			SG	T	532,835	-	532,835	-	-
1427					657,295	-	657,295	-	-
1428									
1429	TP	Unclassified Trans Plant - Acct 300							
1430			SG	T	10,052,407	-	10,052,407	-	-
1431					10,052,407	-	10,052,407	-	-
1432									
1433	TS0	Unclassified Trans Sub Plant - Acct 300							
1434			SG	T	-	-	-	-	-
1435					-	-	-	-	-
1436					-	-	-	-	-
1437		TOTAL TRANSMISSION PLANT			596,246,111	-	596,246,111	-	-

1479	371	Installations on Customers' Premises							
1480		S	DPW	172,263	-	-	172,263	-	-
1481				172,263	-	-	172,263	-	-
1482									
1483	372	Leased Property							
1484		S	DPW	-	-	-	-	-	-
1485				-	-	-	-	-	-
1486									
1487	373	Street Lights							
1488		S	DPW	830,286	-	-	830,286	-	-
1489				830,286	-	-	830,286	-	-
1490									
1491	DP	Unclassified Dist Plant - Acct 300							
1492		S	DPW	5,157,091	-	-	5,157,091	-	-
1493				5,157,091	-	-	5,157,091	-	-
1494									
1495	DS0	Unclassified Dist Sub Plant - Acct 300							
1496		S	DPW	-	-	-	-	-	-
1497				-	-	-	-	-	-
1498									
1499									
1500	TOTAL DISTRIBUTION PLANT			448,229,072	-	-	448,229,072	-	-

1501										
1502	389	Land and Land Rights								
1503			S	G-SITUS	193,901	-	55,876	138,025	-	-
1504			CN	CUST	48,407	-	-	-	48,407	-
1505			SG	PT	18	11	7	-	-	-
1506			SG	G-SG	66	26	40	-	-	-
1507			SO	PTD	405,958	183,887	110,576	111,494	-	-
1508					648,349	183,925	166,498	249,519	48,407	-
1509										
1510	390	Structures and Improvements								
1511			S	G-SITUS	13,780,033	-	3,970,934	9,809,099	-	-
1512			SG	PT	18,149	11,334	6,815	-	-	-
1513			SG	PT	73,430	45,857	27,573	-	-	-
1514			CN	CUST	352,542	-	-	-	352,542	-
1515			SG	G-SG	559,331	220,882	338,449	-	-	-
1516			SE	P	55,528	55,528	-	-	-	-
1517			SO	PTD	6,243,697	2,828,220	1,700,677	1,714,799	-	-
1518					21,082,709	3,161,821	6,044,448	11,523,898	352,542	-
1519										
1520	391	Office Furniture & Equipment								
1521			S	G-SITUS	487,954	-	140,612	347,343	-	-
1522			SG	PT	-	-	-	-	-	-
1523			SG	PT	-	-	-	-	-	-
1524			CN	CUST	120,213	-	-	-	120,213	-
1525			SG	G-SG	207,070	81,773	125,297	-	-	-
1526			SE	P	1,569	1,569	-	-	-	-
1527			SO	PTD	3,913,723	1,772,807	1,066,032	1,074,884	-	-
1528			SG	G-SG	-	-	-	-	-	-
1529			SG	P	451	451	-	-	-	-
1530					4,730,980	1,856,599	1,331,941	1,422,227	120,213	-
1531										
1532	392	Transportation Equipment								
1533			S	G-SITUS	9,180,094	-	2,645,389	6,534,705	-	-
1534			SO	PTD	348,275	157,759	94,864	95,652	-	-
1535			SG	G-SG	1,318,622	520,730	797,892	-	-	-
1536			CN	CUST	-	-	-	-	-	-
1537			SG	PT	36,145	22,573	13,573	-	-	-
1538			SE	P	15,177	15,177	-	-	-	-
1539			SG	PT	3,823	2,387	1,435	-	-	-
1540			SG	G-SG	-	-	-	-	-	-
1541			SG	PT	2,417	1,510	908	-	-	-
1542					10,904,554	720,135	3,554,062	6,630,357	-	-

1543										
1544	393	Stores Equipment								
1545			S	G-SITUS	891,031	-	256,765	634,266	-	-
1546			SG	PT	-	-	-	-	-	-
1547			SG	PT	-	-	-	-	-	-
1548			SO	PTD	12,957	5,869	3,529	3,559	-	-
1549			SG	G-SG	393,336	155,330	238,006	-	-	-
1550			SG	PT	2,922	1,825	1,097	-	-	-
1551					1,300,246	163,024	499,397	637,825	-	-
1552										
1553	394	Tools, Shop & Garage Equipment								
1554			S	G-SITUS	2,347,018	-	676,330	1,670,688	-	-
1555			SG	PT	1,168	729	439	-	-	-
1556			SG	G-SG	1,238,792	489,205	749,588	-	-	-
1557			SO	PTD	96,126	43,543	26,183	26,401	-	-
1558			SE	P	7,417	7,417	-	-	-	-
1559			SG	PT	-	-	-	-	-	-
1560			SG	G-SG	-	-	-	-	-	-
1561			SG	G-SG	4,868	1,922	2,945	-	-	-
1562					3,695,390	542,816	1,455,485	1,697,089	-	-
1563										
1564	395	Laboratory Equipment								
1565			S	G-SITUS	1,468,214	-	423,089	1,045,125	-	-
1566			SG	PT	-	-	-	-	-	-
1567			SG	PT	-	-	-	-	-	-
1568			SO	PTD	258,164	116,941	70,320	70,903	-	-
1569			SE	P	78,300	78,300	-	-	-	-
1570			SG	G-SG	399,570	157,792	241,778	-	-	-
1571			SG	G-SG	-	-	-	-	-	-
1572			SG	G-SG	759	300	459	-	-	-
1573					2,205,008	353,333	735,646	1,116,029	-	-
1574										
1575	396	Power Operated Equipment								
1576			S	G-SITUS	14,973,518	-	4,314,856	10,658,662	-	-
1577			SG	PT	14,184	8,858	5,326	-	-	-
1578			SG	G-SG	2,604,585	1,028,562	1,576,023	-	-	-
1579			SO	PTD	276,350	125,179	75,273	75,898	-	-
1580			SG	PT	40,042	25,006	15,036	-	-	-
1581			SE	P	4,414	4,414	-	-	-	-
1582			SG	G-SG	-	-	-	-	-	-
1583			SG	G-SG	-	-	-	-	-	-
1584					17,913,093	1,192,019	5,986,513	10,734,560	-	-

1585										
1586	397	Communication Equipment								
1587			S	G-SITUS	12,739,741	-	3,671,158	9,068,583	-	-
1588			SG	PT	-	-	-	-	-	-
1589			SG	PT	-	-	-	-	-	-
1590			SO	PTD	6,260,013	2,835,611	1,705,122	1,719,281	-	-
1591			CN	CUST	147,594	-	-	-	147,594	-
1592			SG	G-SG	10,937,839	4,319,402	6,618,437	-	-	-
1593			SE	P	16,502	16,502	-	-	-	-
1594			SG	G-SG	-	-	-	-	-	-
1595			SG	G-SG	900	356	545	-	-	-
1596					30,102,590	7,171,870	11,995,262	10,787,864	147,594	-
1597										
1598	398	Misc. Equipment								
1599			S	G-SITUS	84,157	-	24,251	59,906	-	-
1600			SG	PT	-	-	-	-	-	-
1601			SG	PT	-	-	-	-	-	-
1602			CN	CUST	2,975	-	-	-	2,975	-
1603			SO	PTD	87,149	39,476	23,738	23,935	-	-
1604			SE	P	234	234	-	-	-	-
1605			SG	G-SG	168,823	66,669	102,154	-	-	-
1606			SG	G-SG	-	-	-	-	-	-
1607					343,339	106,379	150,143	83,841	2,975	-

1726	182W	Weatherization			-	-	-	-	-	-
1727			S	DMSC	-	-	-	-	-	-
1728			SG	DMSC	-	-	-	-	-	-
1729			SGCT	DMSC	-	-	-	-	-	-
1730			SO	DMSC	-	-	-	-	-	-
1731					-	-	-	-	-	-
1732					-	-	-	-	-	-
1733	186	Weatherization			-	-	-	-	-	-
1734			S	DMSC	-	-	-	-	-	-
1735			CN	CUST	-	-	-	-	-	-
1736			CNP	CUST	-	-	-	-	-	-
1737			SG	DMSC	-	-	-	-	-	-
1738			SO	DMSC	-	-	-	-	-	-
1739					-	-	-	-	-	-
1740					-	-	-	-	-	-
1741		Total Weatherization			-	-	-	-	-	-
1742					-	-	-	-	-	-
1743	151	Fuel Stock								
1744			SE	P	8,533,209	8,533,209	-	-	-	-
1745			SE	P	-	-	-	-	-	-
1746			SE	P	-	-	-	-	-	-
1747					8,533,209	8,533,209	-	-	-	-
1748										
1749	152	Fuel Stock - Undistributed								
1750			SE	P	-	-	-	-	-	-
1751					-	-	-	-	-	-
1752										
1753	25316	DG&T Working Capital Deposit								
1754			SE	P	(64,973)	(64,973)	-	-	-	-
1755					(64,973)	(64,973)	-	-	-	-
1756										
1757	25317	DG&T Working Capital Deposit								
1758			SE	P	(238,427)	(238,427)	-	-	-	-
1759					(238,427)	(238,427)	-	-	-	-
1760										
1761	25319	Provo Working Capital Deposit								
1762			SE	P	-	-	-	-	-	-
1763					-	-	-	-	-	-
1764					-	-	-	-	-	-
1765		Total Fuel Stock			8,229,810	8,229,810	-	-	-	-

1844	Miscellaneous Rate DRB								
1845	18221	Unrec Plant & Reg Study Costs							
1846		S	P	-	-	-	-	-	-
1847									
1848				-	-	-	-	-	-
1849									
1850	18222	Nuclear Plant - Trojan							
1851		S	P	-	-	-	-	-	-
1852		TROJP	P	-	-	-	-	-	-
1853		TROJD	P	-	-	-	-	-	-
1854				-	-	-	-	-	-
1855									
1856	1869	Misc Deferred Debits-Trojan							
1857		S	P	-	-	-	-	-	-
1858		SNPPN	P	-	-	-	-	-	-
1859				-	-	-	-	-	-
1860									
1861	141	Impact Housing - Notes Receivable							
1862		SG	P	-	-	-	-	-	-
1863									
1864				-	-	-	-	-	-
1865									
1866	TOTAL MISCELLANEOUS RATE DRB			-	-	-	-	-	-
1867									
1868									
1869	TOTAL RATE DRB ADDITIONS			61,356,418	42,831,279	4,469,987	10,989,651	491,858	2,573,644

1870										
1871	235	Customer Service Deposits		CUST	-	-	-	-	-	-
1872		S			-	-	-	-	-	-
1873					-	-	-	-	-	-
1874										
1875	2281	Accum Prov for Property Insurance		PTD	(894,600)	(405,229)	(243,674)	(245,697)	-	-
1876		S			(894,600)	(405,229)	(243,674)	(245,697)	-	-
1877										
1878										
1879	2282	Accum Prov for Injuries & Damages		PTD	-	-	-	-	-	-
1880		SO			-	-	-	-	-	-
1881										
1882										
1883	2283	Accum Prov for Pensions & Benefits		P	-	-	-	-	-	-
1884		SG			(45,586)	(20,649)	(12,417)	(12,520)	-	-
1885		SO		PTD	(45,586)	(20,649)	(12,417)	(12,520)	-	-
1886										
1887	25335	Accum Prov for Pensions Obligation		P	(4,712,546)	(4,712,546)	-	-	-	-
1888		SE			(4,712,546)	(4,712,546)	-	-	-	-
1889										
1890	22841	Accum Hydro Relicensing Obligation		P	(12,716)	(12,716)	-	-	-	-
1891		SG			(12,716)	(12,716)	-	-	-	-
1892										
1893										
1894	254	Reg Liabilities - Insurance Provision		PTD	(2,210,661)	(1,001,367)	(602,147)	(607,147)	-	-
1895		SO			(76,645,643)	(76,645,643)	-	-	-	-
1896		S		P	-	-	-	-	-	-
1897		SG		P	(78,856,304)	(77,647,010)	(602,147)	(607,147)	-	-
1898										
1899										
1900	22842	Accum Misc Oper Prov-Trojan		P	(383,824)	(383,824)	-	-	-	-
1901	230	TROJD			-	-	-	-	-	-
1902	254105	TROJD		P	(383,824)	(383,824)	-	-	-	-
1903										
1904										
1905	252	Customer Advances for Construction		DPW	(1,555,516)	-	-	(1,555,516)	-	-
1906		S			-	-	-	-	-	-
1907		SE		DPW	(11,448,325)	-	(11,448,325)	-	-	-
1908		SG		T	-	-	-	-	-	-
1909		SO		DPW	-	-	-	-	-	-
1910		CN		CUST	-	-	-	-	-	-
1911					(13,003,842)	-	(11,448,325)	(1,555,516)	-	-

2014	108OP	Other Production Plant - Accum Depr							
2015		S	P	-	-	-	-	-	-
2016		SG	P	-	-	-	-	-	-
2017		SG	P	1,471,829	1,471,829	-	-	-	-
2018		SG	P	(31,368,554)	(31,368,554)	-	-	-	-
2019		SG	P	(2,830,650)	(2,830,650)	-	-	-	-
2020				(32,727,376)	(32,727,376)	-	-	-	-
2021									
2022	108EP	Experimental Plant - Accum Depr							
2023		DGP	P	-	-	-	-	-	-
2024			P	-	-	-	-	-	-
2025				-	-	-	-	-	-
2026									
2027		Post-Merger Hydro Depr (Step 1 Adj)							
2028		DGP		-	-	-	-	-	-
2029		DGU		-	-	-	-	-	-
2030		SG		-	-	-	-	-	-
2031									
2032									
2033		TOTAL PRODUCTION PLANT DEPRECIATION		(280,353,418)	(280,353,418)	-	-	-	-
2034									
2035	108TP	Transmission Plant Accumulated Depr							
2036		SG	T	(19,472,602)	-	(19,472,602)	-	-	-
2037		SG	T	(23,408,670)	-	(23,408,670)	-	-	-
2038		SG	T	(81,955,982)	-	(81,955,982)	-	-	-
2039		TOTAL TRANS PLANT ACCUM DEPR		(124,837,254)	-	(124,837,254)	-	-	-
2040									
2041	108360	Land and Land Rights							
2042		S	DPW	(561,948)	-	-	(561,948)	-	-
2043				(561,948)	-	-	(561,948)	-	-
2044									
2045	108361	Structures and Improvements							
2046		S	DPW	(1,006,899)	-	-	(1,006,899)	-	-
2047				(1,006,899)	-	-	(1,006,899)	-	-
2048									
2049	108362	Station Equipment							
2050		S	DPW	(13,371,337)	-	-	(13,371,337)	-	-
2051				(13,371,337)	-	-	(13,371,337)	-	-
2052									
2053	108364	Poles, Towers & Fixtures							
2054		S	DPW	(52,357,810)	-	-	(52,357,810)	-	-
2055				(52,357,810)	-	-	(52,357,810)	-	-

2176	111IP	Accum Prov for Amort-Intangible Plant							
2177		S	I-SITUS	(1,000,000)	-	(652,243)	(347,757)	-	-
2178		SG	I-DGP	-	-	-	-	-	-
2179		SG	I-DGU	(23,183)	(23,183)	-	-	-	-
2180		SE	P	(381)	(381)	-	-	-	-
2181		SG	I-SG	(5,895,911)	(4,564,979)	(1,330,932)	-	-	-
2182		CN	CUST	(8,312,679)	-	-	-	(8,312,679)	-
2183		SG	I-SG	(2,553,946)	(1,977,423)	(576,523)	-	-	-
2184		SG	I-SG	(355,464)	(275,222)	(80,242)	-	-	-
2185		SG	P	-	-	-	-	-	-
2186		SG	P	-	-	-	-	-	-
2187		SO	PTD	(20,374,772)	(9,229,201)	(5,549,744)	(5,595,827)	-	-
2188				(38,516,336)	(16,070,390)	(8,189,682)	(5,943,584)	(8,312,679)	-
2189	111IP	Less Non-Utility Plant							
2190		OTH	NUTIL	-	-	-	-	-	-
2191				(38,516,336)	(16,070,390)	(8,189,682)	(5,943,584)	(8,312,679)	-
2192									
2193	111390	Accum-Prov for Amort-Mining							
2194		S	G-SITUS	-	-	-	-	-	-
2195		SG	P	-	-	-	-	-	-
2196		SO	PTD	-	-	-	-	-	-
2197				-	-	-	-	-	-
2198									
2199		Remove Capital Lease Amort		-	-	-	-	-	-
2200				-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION				(39,146,782)	(16,320,913)	(8,308,844)	(6,204,345)	(8,312,679)	-

PacifiCorp
12 Months Ended December 2023
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	45.1331%	27.3637%	22.0211%	5.4821%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	62.2623%	14.8456%	22.8104%	0.0817%	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	48.0165%	-2.1816%	-12.0753%	-0.5753%	66.8157%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	39.0101%	9.5332%	41.3082%	9.0159%	1.1328%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	94.2696%	5.7304%	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	42.4278%	57.5722%	0.0000%	0.0000%	0.0000%	100.0000%
G	General Plant	19.4290%	35.3563%	44.1129%	1.1018%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	39.4904%	60.5096%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	28.8166%	71.1834%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	42.8142%	18.3447%	13.4074%	25.4336%	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	77.4262%	22.5738%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	0.0000%	65.2243%	34.7757%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%	100.0000%
MSS	Materials & Supplies	71.0459%	1.8049%	27.1492%	0.0000%	0.0000%	100.0000%
OTHDGP	Other Revenues - DGP Factor	18.3005%	81.6995%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	18.3005%	81.6995%	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	18.3005%	81.6995%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	18.3005%	81.6995%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSITUS	Other Revenues - SITUS	3.3138%	95.3507%	0.0000%	0.0000%	1.3354%	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	29.8370%	25.9344%	42.7547%	1.6325%	-0.1586%	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	77.6886%	3.6483%	14.4317%	4.2314%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	79.6257%	3.3315%	13.1787%	3.8641%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	29.7272%	25.9855%	42.8197%	1.6266%	-0.1590%	100.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	100.0725%	-0.0119%	-0.0469%	-0.0137%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	127.6898%	-13.2287%	-15.9811%	3.6095%	-2.0895%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	44.6545%	26.6864%	28.6571%	0.0020%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	-11.6162%	-3.0979%	-10.3223%	-2.8154%	127.8519%	100.0000%
SCHMD	Schedule M Deductions	88.6343%	31.3272%	-5.4892%	-14.2517%	-0.2205%	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	46.9006%	25.6043%	27.4950%	0.0000%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO						0.0000%
SCHMDT	Schedule M Deductions - Temporary	88.6396%	31.3279%	-5.4934%	-14.2535%	-0.2205%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	100.3560%	-0.3560%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	87.3476%	-0.5803%	-2.4149%	0.0531%	15.5944%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	41.3410%	7.5761%	38.4004%	12.6825%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	48.2197%	51.7803%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	69.8560%	13.9616%	19.1320%	5.6386%	-8.5882%	100.0000%
DITEXP	Deferred Income Tax - Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
FIT	Federal Income Taxes	92.7544%	22.9715%	-9.2414%	-6.9443%	0.4597%	100.0000%
IBT	Income Before Taxes	85.8657%	44.8117%	-18.0276%	-13.5466%	0.8968%	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%
REVREQ	Revenue Requirement	70.7239%	14.3968%	17.9440%	4.7024%	-7.7671%	100.0000%
SIT	State Income Taxes	85.8657%	44.8117%	-18.0276%	-13.5466%	0.8968%	100.0000%

PacifiCorp
12 Months Ended December 2023
Tax Depreciation

	Total	Production	Transmission	Distribution	General	Mining
Total	1,173,571,875	528,623,420	242,871,025	258,594,802	143,482,628	-
<u>Conversion to COS Functions</u>	<u>Total</u>	<u>Pro</u>	<u>Trn</u>	<u>Dis</u>	<u>Retail</u>	<u>Misc</u>
Percent of GenPlant in Functions	100.0000%	31.1619%	28.1850%	31.0458%	9.6074%	0.0000%
Allocation of GenPlant to Functions	143,482,628	44,711,901	40,440,526	44,545,262	13,784,939	-
Assignment of Mining to Prod Function	-	-				
Adjusted Totals	1,173,571,875	573,335,321	283,311,551	303,140,064	13,784,939	-
TAXDEPR FACTOR	100.0000%	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%

12 Months Ended December 2023
Gross Plant
(In 000's)

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Production Plant		P	13,558,311	13,558,311	0	0	0	0
Transmission Plant		T	8,102,100	0	8,102,100	0	0	0
Distribution Plant		DPW	8,700,381	0	0	8,700,381	0	0
Mining	SE	P	1,823	1,823	0	0	0	0
General Plant								
Business Centers	CN	CUST	15,660	0	0	0	15,660	0
Utah Mine	SE	P	4,859	4,859	0	0	0	0
	SG	P	131,502	131,502	0	0	0	0
	SG	T	201,496	0	201,496	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	303,730	0	0	303,730	0	0
General Plant	SITUS	P	0	0	0	0	0	0
General Plant	SITUS	TD	451,086	0	217,512	233,574	0	0
Total General Plant			1,108,333	136,361	419,008	537,304	15,660	0
Intangible Plant								
Customer Service Sys	CN	CUST	232,119	0	0	0	232,119	0
Customer Service Sys	SE	P	9	9	0	0	0	0
Washington Hydro	SG	P	131,125	131,125	0	0	0	0
Utah Hydro	SG	T	71,454	0	71,454	0	0	0
Colorado Steam-UPD	SG-P	P	103,455	103,455	0	0	0	0
	SG-U	P	10,502	10,502	0	0	0	0
Oregon Trans	SO	P	72,068	72,068	0	0	0	0
Utah Mine	SO	PTD	318,113	142,061	84,892	91,160	0	0
Utah	SO	TD	47,902	0	23,098	24,804	0	0
Utah G/O	SO	LABOR	0	0	0	0	0	0
Utah G/O	SITUS	TD	16,343	0	7,880	8,462	0	0
Total Intangible Plant			1,003,089	459,219	187,325	124,427	232,119	0
Total Gross Plant			32,474,037	14,155,714	8,708,432	9,362,112	247,779	0
GP Factor			100.0000%	43.5909%	26.8166%	28.8295%	0.7630%	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%	48.2197%	51.7803%	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%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
LABOR	100.0000%	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%

PacifiCorp
12 Months Ended December 2023
FERC FORM 1 Funtionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	30,360,792	13,558,311	8,102,100	8,700,381	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	30,360,792	13,558,311	8,102,100	8,700,381	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
PT	100.0000%	62.5949%	37.4051%			
TD	100.0000%		48.2197%	51.7803%		
LABOR						
	346,258,886	143,401,785	33,170,529	131,214,060	38,472,512	0
LABOR %						
	100.0000%	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%
Material & Supplies						
	91,838,362	65,247,369	1,657,571	24,933,422	0	0
Material & Supplies %						
	100.0000%	71.0459%	1.8049%	27.1492%	0.0000%	0.0000%
FERC (MWh)						
	33,322,918	14,138,190	19,184,728	0	0	0
FERC %						
	100.0000%	42.4278%	57.5722%	0.0000%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2023
Depreciation Expense

Function	Amount	Production	Transmission	DPW	CUST	DMSC
CUST	798	-	-	-	798	-
DPW	216,914	-	-	216,914	-	-
P	598,743	598,743	-	-	-	-
PTD	19,851	8,865	5,297	5,689	-	-
T	139,578	-	139,578	-	-	-
Book Depreciation	975,884	607,608	144,876	222,603	798	-
BookDepr Factor	100.00%	62.2623%	14.8456%	22.8104%	0.0817%	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%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
TD	100.0000%	0.0000%	48.2197%	51.7803%	0.0000%	0.0000%
G	100.0000%	19.4290%	35.3563%	44.1129%	1.1018%	0.0000%

PacifiCorp
12 Months Ended December 2023
Account 456

Main									
Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMSC	
456	OTHER	P	(31,077)	-31,077	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	(29,075)	0	-29,075	0	0	0	
456	SG	P	(31,674)	-31,674	0	0	0	0	
456	SG	T	(141,403)	0	-141,403	0	0	0	
456	SO	DMSC	(1)	0	0	0	0	-1	
456	SITUS	DMSC	(57)	0	0	0	0	-57	
456	SITUS	P	(142)	-142	0	0	0	0	
456	SITUS	T	(4,075)	0	-4,075	0	0	0	
Total Situs Revenues			-4,274	-142	-4,075	0	0	-57	
Total CN Revenues			0	0	0	0	0	0	
Total SE Revenues			-29,075	0	-29,075	0	0	0	
Total SG Revenues			-173,077	-31,674	-141,403	0	0	0	
Total SO Revenues			-1	0	0	0	0	-1	
Total Operation			-237,503	-62,893	-174,553	0	0	-58	
OTHSITUS			100.0000%	3.3138%	95.3507%	0.0000%	0.0000%	1.3354%	
CN Factor			0.0000%						
OTHSE			100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	
OTHSG			100.0000%	18.3005%	81.6995%	0.0000%	0.0000%	0.0000%	
OTHSO			100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
Total Operation Factor			100.0000%	26.4808%	73.4949%	0.0000%	0.0000%	0.0243%	
			<u>Total</u>	<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>	
		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%	48.22%	51.78%	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%	44.66%	26.69%	28.66%	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 2023
 General Plant

Description	Alloc.		Amount	Prod	Trans	DPW	CUST	DMSC	
	Factor	Funct.							
Business Centers	CN	CUST	15,660	0	0	0	15,660	0	
	SE	P	4,859	4,859	0	0	0	0	
	SG	P	131,502	131,502	0	0	0	0	
	SG	T	201,496	0	201,496	0	0	0	
	SG	TD	0	0	0	0	0	0	
General Plant	SO	DPW	0	0	0	0	0	0	
	SO	PTD	313,050	139,800	83,541	89,710	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	303,730	0	0	303,730	0	0	
	SITUS	P	0	0	0	0	0	0	
	SITUS	TD	451,086	0	217,512	233,574	0	0	
	Total-CUST			15,660	0	0	0	15,660	0
	Total-TD			451,086	0	217,512	233,574	0	0
	Total-PTD			313,050	139,800	83,541	89,710	0	0
Total-DPW			303,730	0	0	303,730	0	0	
Total-SSGCH			0	0	0	0	0	0	
Total-SSGCT			0	0	0	0	0	0	
Total-G-SG			332,998	131,502	201,496	0	0	0	
Total-SE			4,859	4,859	0	0	0	0	
Total-G-Situs			754,816	0	217,512	537,304	0	0	
Total-SO			313,050	139,800	83,541	89,710	0	0	
Total-General Plant			1,421,383	276,161	502,549	627,014	15,660	0	
G-SG Factor			100.00%	39.4904%	60.5096%	0.0000%	0.0000%	0.0000%	
G-SITUS Factor			100.00%	0.0000%	28.8166%	71.1834%	0.0000%	0.0000%	
SO Factor			100.00%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%	
G Allocator			100.00%	19.4290%	35.3563%	44.1129%	1.1018%	0.0000%	
Total Gen. Plant			1,421,383						
Mining		acct 399 from JAM	1,823	4,859	6,681				
Total		P	1,423,206						
Functional Allocators:			<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMISC</u>		
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%	48.22%	51.78%	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%		44.66%	26.69%	28.66%	0.00%	0.00%		
GP	100.00%		43.59%	26.82%	28.83%	0.76%	0.00%		

PacifiCorp
12 Months Ended December 2023
Intangible Plant
(In 000's)

Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	Customer	DMSC
CN	CUST	232,119	0	0	0	232,119	0
SE	P	9	9	0	0	0	0
SG	P	131,125	131,125	0	0	0	0
SG	T	71,454	0	71,454	0	0	0
SG-P	P	103,455	103,455	0	0	0	0
SG-U	P	10,502	10,502	0	0	0	0
SO	CUST	40,679	0	0	0	40,679	0
SO	DPW	19,380	0	0	19,380	0	0
SO	P	72,068	72,068	0	0	0	0
SO	PTD	318,113	142,061	84,892	91,160	0	0
SO	T	1,447	0	1,447	0	0	0
SO	TD	47,902	0	23,098	24,804	0	0
SO	LABOR	-	0	0	0	0	0
SO	DMSC	-	0	0	0	0	0
SITUS	DPW	0	0	0	0	0	0
SITUS	P	0	0	0	0	0	0
SITUS	PTD	0	0	0	0	0	0
SITUS	T	7,991	0	7,991	0	0	0
SITUS	TD	16,343	0	7,880	8,462	0	0
Total-DGP							
Total-DGU							
Total-SG		316,536	245,082	71,454	-	-	-
Total-SITUS		24,334	-	15,872	8,462	-	-
Total-Intangible		1,072,585	459,219	196,763	143,806	272,797	-
I-SG FACTOR		100.00%	77.4262%	22.5738%	0.0000%	0.0000%	0.0000%
I-Situs FACTOR		100.00%	0.0000%	65.2243%	34.7757%	0.0000%	0.0000%
I FACTOR		100.00%	42.8142%	18.3447%	13.4074%	25.4336%	0.0000%

<u>Functional Allocators:</u>		<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>
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%	48.22%	51.78%	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%	44.66%	26.69%	28.66%	0.00%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
LABOR	100.00%	41.41%	9.58%	37.89%	11.11%	0.00%

PacifiCorp
12 Months Ended December 2023
Schedule M

	Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
ADDITIONS									
	SCHMAP-SCHMDEXP	SCHMAP	SCHMDEXP LABOR	152	63	15	58	17	-
	SCHMAP-SE	SCHMAP	SE P	17	17	-	-	-	-
	SCHMAP-SO	SCHMAP	SO P	1,730	1,730	-	-	-	-
	SCHMAP-SO	SCHMAP	SO LABOR	922	382	88	350	102	-
	SCHMAP-SO	SCHMAP	SO PTD	-	-	-	-	-	-
	Total-SO			2,652	2,112	88	350	102	-
	Total SCHMAP			2,821	2,192	103	407	119	-
	SCHMAP-SO			100.00%	79.6257%	3.3315%	13.1787%	3.8641%	0.0000%
	SCHMAP FACTOR			100.00%	77.6886%	3.6483%	14.4317%	4.2314%	0.0000%
	SCHMAT-CIAC	SCHMAT	CIAC DPW	179,952	-	-	179,952	-	-
	SCHMAT-BADDEBT	SCHMAT	BADDEBT CUST	11,860	-	-	-	11,860	-
	SCHMAT-SCHMDEXP	SCHMAT	SCHMDEXP GP	1,088,233	474,370	291,827	313,733	8,303	-
	SCHMAT-GPS	SCHMAT	GPS GP	(2,599)	(1,133)	(697)	(749)	(20)	-
	SCHMAT-SE	SCHMAT	SE LABOR	(27)	(11)	(3)	(10)	(3)	-
	SCHMAT-SE	SCHMAT	SE P	21,859	21,859	-	-	-	-
	SCHMAT-SG	SCHMAT	SG DPW	-	-	-	-	-	-
	SCHMAT-SG	SCHMAT	SG P	263	263	-	-	-	-
	SCHMAT-SG	SCHMAT	SG T	-	-	-	-	-	-
	SCHMAT-SGCT	SCHMAT	SGCT P	-	-	-	-	-	-
	SCHMAT-SNP	SCHMAT	SNP GP	395	172	106	114	3	-
	SCHMAT-SNP	SCHMAT	SNP PTD	147,231	65,749	39,290	42,191	-	-
	SCHMAT-SNPD	SCHMAT	SNPD DPW	3,050	-	-	3,050	-	-
	SCHMAT-SO	SCHMAT	SO DMSC	(1,056)	-	-	-	-	(1,056)
	SCHMAT-SO	SCHMAT	SO LABOR	209	87	20	79	23	-
	SCHMAT-SO	SCHMAT	SO PTD	21	9	6	6	-	-
	SCHMAT-OTHER	SCHMAT	OTHER DMSC	(968)	-	-	-	-	(968)
	SCHMAT-OTHER	SCHMAT	OTHER GP	(2,669)	(1,163)	(716)	(769)	(20)	-
	SCHMAT-OTHER	SCHMAT	OTHER P	(172,191)	(172,191)	-	-	-	-

SCHMAT-OTHER	SCHMAT	OTHER	PTD	(39,845)	(17,794)	(10,633)	(11,418)	-	-
SCHMAT-OTHER	SCHMAT	OTHER	CUST	(20)	-	-	-	(20)	-
SCHMAT-TROJD	SCHMAT	TROJD	P	(384)	(384)	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	DMSC	68	-	-	-	-	68
SCHMAT-SITUS	SCHMAT	SITUS	DPW	-	-	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	ESD	713	214	71	428	-	-
SCHMAT-SITUS	SCHMAT	SITUS	GP	-	-	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	LABOR	(1,062)	(440)	(102)	(403)	(118)	-
SCHMAT-SITUS	SCHMAT	SITUS	P	(4,724)	(4,724)	-	-	-	-
SCHMAT-SITUS	SCHMAT	SITUS	PTD	1,735	775	463	497	-	-
SCHMAT-SITUS	SCHMAT	SITUS	T	-	-	-	-	-	-
	Total-GPS			(2,599)	(1,133)	(697)	(749)	(20)	-
	Total-SE			21,832	21,848	(3)	(10)	(3)	-
	Total-SNP			147,626	65,921	39,396	42,305	3	-
	Total-SITUS			(3,270)	(4,176)	433	523	(118)	68
	Total-SO			(826)	96	26	85	23	(1,056)
	Total-SCHMAT			1,230,044	365,658	319,633	526,701	20,008	(1,956)
	SCHMAT-GPS			100.00%	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%
	SCHMAT-SE			100.00%	100.0725%	-0.0119%	-0.0469%	-0.0137%	0.0000%
	SCHMAT-SNP			100.00%	44.6545%	26.6864%	28.6571%	0.0020%	0.0000%
	SCHMAT-SITUS			100.00%	127.6898%	-13.2287%	-15.9811%	3.6095%	-2.0895%
	SCHMAT-SO			100.00%	-11.6162%	-3.0979%	-10.3223%	-2.8154%	127.8519%
	SCHMAT FACTOR			100.00%	29.7272%	25.9855%	42.8197%	1.6266%	-0.1590%
SCHMAF-DGP	SCHMAF	DGP	P	-	-	-	-	-	-
SCHMAF-TROJP	SCHMAF	TROJP	P	-	-	-	-	-	-
	Total-SCHMAF			-	-	-	-	-	-
	SCHMAF FACTOR			0.00%					
	Total-SCHMA			1,232,865	367,850	319,736	527,108	20,127	(1,956)
	SCHMA FACTOR			100.00%	29.8370%	25.9344%	42.7547%	1.6325%	-0.1586%

DEDUCTIONS

SCHMDP-SCHMDEXP	SCHMDP	SCHMDEXP	LABOR	-	-	-	-	-	-
SCHMDP-SE	SCHMDP	SE	P	5	5	-	-	-	-
SCHMDP-SG	SCHMDP	SG	P	-	-	-	-	-	-
SCHMDP-SNP	SCHMDP	SNP	PTD	108	48	29	31	-	-
SCHMDP-SO	SCHMDP	SO	LABOR	-	-	-	-	-	-
SCHMDP-SITUS	SCHMDP	SITUS	PTD	-	-	-	-	-	-
	Total-SO			-	-	-	-	-	-
	Total-SCHMDP			112	53	29	31	-	-
	SCHMDP-SO			0.00%					
	SCHMDP FACTOR			100.00%	46.9006%	25.6043%	27.4950%	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	100,182	44,739	26,735	28,709	-	-
SCHMDT-SG	SCHMDT	SG	P	204,759	204,759	-	-	-	-
SCHMDT-SG	SCHMDT	SG	T	(726)	-	(726)	-	-	-
SCHMDT-SE	SCHMDT	SE	P	7,541	7,541	-	-	-	-
SCHMDT-SNPD	SCHMDT	SNPD	DPW	(783)	-	-	(783)	-	-
SCHMDT-SNPD	SCHMDT	SNPD	P	(89)	(89)	-	-	-	-
SCHMDT-SNP	SCHMDT	SNP	PTD	214,293	95,698	57,186	61,409	-	-
SCHMDT-SO	SCHMDT	SO	ESD	29,375	8,812	2,937	17,625	-	-
SCHMDT-SO	SCHMDT	SO	GP	11,229	4,895	3,011	3,237	86	-
SCHMDT-SO	SCHMDT	SO	LABOR	(1,305,246)	(540,562)	(125,038)	(494,620)	(145,025)	-
SCHMDT-SO	SCHMDT	SO	PTD	121,819	54,401	32,509	34,909	-	-
SCHMDT-OTHER	SCHMDT	OTHER	CUST	4,956	-	-	-	4,956	-
SCHMDT-OTHER	SCHMDT	OTHER	DDS2	(124)	(60)	3	15	1	(83)
SCHMDT-OTHER	SCHMDT	OTHER	DMSC	830	-	-	-	-	830
SCHMDT-OTHER	SCHMDT	OTHER	DPW	-	-	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	LABOR	(5,898)	(2,443)	(565)	(2,235)	(655)	-
SCHMDT-OTHER	SCHMDT	OTHER	P	354,113	354,113	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	PT	-	-	-	-	-	-
SCHMDT-OTHER	SCHMDT	OTHER	PTD	(4,407)	(1,968)	(1,176)	(1,263)	-	-
SCHMDT-OTHER	SCHMDT	OTHER	GP	1,798	784	482	518	14	-

SCHMDT-TAXDEPR	SCHMDT	TAXDEPR	TAXDEPR	1,173,688	573,392	283,340	303,170	13,786	-
SCHMDT-SITUS	SCHMDT	SITUS	DMSC	-	-	-	-	-	-
SCHMDT-SITUS	SCHMDT	SITUS	DDS2	(4,055)	(1,947)	88	490	23	(2,710)
SCHMDT-SITUS	SCHMDT	SITUS	GP	132	58	35	38	1	-
SCHMDT-SITUS	SCHMDT	SITUS	LABOR	(302)	(125)	(29)	(115)	(34)	-
SCHMDT-SITUS	SCHMDT	SITUS	P	(13,172)	(13,172)	-	-	-	-
SCHMDT-SITUS	SCHMDT	SITUS	PTD	22	10	6	6	-	-
Total-GPS				100,182	44,739	26,735	28,709	-	-
Total-CN				-	-	-	-	-	-
Total-SG				204,033	204,759	(726)	-	-	-
Total-SE				7,541	7,541	-	-	-	-
Total-SNP				214,293	95,698	57,186	61,409	-	-
Total SO				(1,142,823)	(472,454)	(86,581)	(438,849)	(144,939)	-
Total OTHER				351,268	350,427	(1,256)	(2,965)	4,315	747
Total TAXDEPR				1,173,688	573,392	283,340	303,170	13,786	-
Total-SITUS				(17,375)	(15,177)	101	420	(9)	(2,710)
Total SCHMDT				889,936	788,835	278,798	(48,888)	(126,847)	(1,963)
SCHMDT-GPS				100.00%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
SCHMDT-CN				0.00%					
SCHMDT-SG				100.00%	100.3560%	-0.3560%	0.0000%	0.0000%	0.0000%
SCHMDT-SE				100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT-SNP				100.00%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
SCHMDT-SO				100.00%	41.3410%	7.5761%	38.4004%	12.6825%	0.0000%
SCHMDT-OTHER				100.00%	99.7606%	-0.3576%	-0.8440%	1.2283%	0.2127%
SCHMDT-TAXDEPR				100.00%	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%
SCHMDT-SITUS				100.00%	87.3476%	-0.5803%	-2.4149%	0.0531%	15.5944%
SCHMDT FACTOR				100.00%	88.6396%	31.3279%	-5.4934%	-14.2535%	-0.2205%
SCHMDF-DGP	SCHMDF	DGP	P	-	-	-	-	-	-
Total-SCHMDF				-	-	-	-	-	-
SCHMDF FACTOR				0.00%					
Total-SCHMD				890,048	788,888	278,827	(48,857)	(126,847)	(1,963)
SCHMD FACTOR				100.00%	88.6343%	31.3272%	-5.4892%	-14.2517%	-0.2205%

Net SCHM

	<u>Total</u>	<u>Production</u>	<u>Transmission</u>	<u>Poles & Wires</u>	<u>Customers</u>	<u>Miscellaneous</u>
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%	48.0165%	-2.1816%	-12.0753%	-0.5753%	66.8157%
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%	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%
LABOR	100.00%	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%
P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.00%	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%
PTD	100.00%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.00%	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%
TD	100.00%	0.0000%	48.2197%	51.7803%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2023
Reg Assets / Deferred Debits

	Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
RA-SE	182M	SE	P	155,633	155,633	0	0	0	0
RA-SG	182M	SG	P	10,214	10,214	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	3,690	0	0	0	0	3,690
RA-SO	182M	SO	LABOR	264,364	109,485	25,325	100,180	29,373	0
RA-SO	182M	SO	ESD	57,333	17,200	5,733	34,400	0	0
RA-SO	182M	SO	P	408	408	0	0	0	0
RA-SO	182M	SO	TD	0	0	0	0	0	0
RA-OTHER	182M	OTHER	CUST	470,036	0	0	0	470,036	0
RA-OTHER	182M	OTHER	DMSC	4,114	0	0	0	0	4,114
RA-OTHER	182M	OTHER	LABOR	45,088	18,673	4,319	17,086	5,010	0
RA-OTHER	182M	OTHER	P	1,144,323	1,144,323	0	0	0	0
RA-OTHER	182M	OTHER	DPW	23,871	0	0	23,871	0	0
RA-OTHER	182M	OTHER	PTD	25,931	11,580	6,920	7,431	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	16,552	0	0	0	0	16,552
RA-SITUS	182M	SITUS	LABOR	(1,283)	-531	-123	-486	-143	0
RA-SITUS	182M	SITUS	P	13,678	13,678	0	0	0	0
RA-SITUS	182M	SITUS	PTD	0	0	0	0	0	0
RA-SITUS	182M	SITUS	ESD	(4,175)	-1,253	-418	-2,505	0	0
RA-SITUS	182M	SITUS	CUST	0	0	0	0	0	0

Total-SO	325,795	127,093	31,059	134,580	29,373	3,690
Total-OTHER	1,713,364	1,174,576	11,239	48,388	475,046	4,114
Total SITUS	24,772	11,895	(540)	(2,991)	(143)	16,552
Total RA	2,229,778	1,479,411	41,757	179,977	504,277	24,356
DDSO2 FACTOR	100.00%	39.0101%	9.5332%	41.3082%	9.0159%	1.1328%
DDS2 FACTOR	100.00%	48.0165%	-2.1816%	-12.0753%	-0.5753%	66.8157%

DD-SE	186M	SE	P	307	307	-	-	-	-
DD-SG	186M	SG	P	119,584	119,584	-	-	-	-
DD-SG	186M	SG	T	7,269	-	7,269	-	-	-
DD-SO	186M	SO	DMSC	42	-	-	-	-	42
DD-OTHER	186M	OTHER	DMSC	3,739	-	-	-	-	3,739
DD-OTHER	186M	OTHER	LABOR	0	-	-	-	-	-
DD-OTHER	186M	OTHER	P	0	-	-	-	-	-
DD-OTHER	186M	OTHER	PTD	0	-	-	-	-	-
DD-OTHER	186M	OTHER	T	0	-	-	-	-	-
DD-SITUS	186M	SITUS	T	-	-	-	-	-	-
DD-SITUS	186M	SITUS	LABOR	-	-	-	-	-	-
Total SITUS				-	-	-	-	-	-
Total SG				126,853	119,584	7,269	-	-	-
Total-SO				42	-	-	-	-	42
Total-DD				130,941	119,890	7,269	-	-	3,781
DDS6 FACTOR				0.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEFSG FACTOR				100.00%	94.2696%	5.7304%	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		42	-	-	-	-	42
Total 182 & 186		2,360,718	1,599,301	49,027	179,977	504,277	28,137

	Total	<u>Production</u>	<u>Transmission</u>	<u>Poles & Wires</u>	<u>Customers</u>	<u>Miscellaneous</u>
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%	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%
RETAIL	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
LABOR	100.0000%	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.0000%	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%
PTD	100.0000%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.0000%	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%
TD	100.0000%	0.0000%	48.2197%	51.7803%	0.0000%	0.0000%

PacifiCorp
12 Months Ended December 2023
Deferred Income Tax - Balance

DITBALRL						
Pacific Division	Total	Production	Transmission	DPW	CUST	DMSC
Total Deferred Taxes	3,180,750,543	1,435,572,136	870,370,760	700,435,790	174,371,858	
ACCMDITRL FACTOR	100.00%	45.13%	27.36%	22.02%	5.48%	0.00%
ACCUMDIT	40.9166%	9.9626%	30.9540%	0.0000%		
	<u>Total</u>	<u>Production</u>	<u>Transmission</u>	<u>Poles & Wires</u>	<u>Customers</u>	<u>Miscellaneous</u>
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%	48.0165%	-2.1816%	-12.0753%	-0.5753%	66.8157%
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%	19.4290%	35.3563%	44.1129%	1.1018%	0.0000%
GP	100.00%	43.5909%	26.8166%	28.8295%	0.7630%	0.0000%
LABOR	100.00%	41.4146%	9.5797%	37.8948%	11.1109%	0.0000%
P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.00%	62.5949%	37.4051%	0.0000%	0.0000%	0.0000%
PTD	100.00%	44.6573%	26.6861%	28.6566%	0.0000%	0.0000%
T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.00%	48.8539%	24.1410%	25.8305%	1.1746%	0.0000%
TD	100.00%	0.0000%	48.2197%	51.7803%	0.0000%	0.0000%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
Adjusted 12 Months Ended December 2023
2020 Protocol
3.09% = 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	70,765,990	4.89%	1.58	65,523,576	39,179,669	9,043,317	14,182,208	2,581,796	536,587	(5,242,414)	-7.41%
2	36	Residential - TOD	17,120,827	4.02%	1.30	16,471,591	10,627,634	2,440,242	2,806,112	458,958	138,645	(649,237)	-3.79%
3	06, 35	General Service - Large	26,381,757	2.46%	0.80	27,061,820	19,399,252	4,451,154	2,906,842	68,491	236,081	680,063	2.58%
4	09	General Service - High Voltage	13,181,121	0.91%	0.29	14,262,529	11,591,513	2,532,523	1,755	8,403	128,336	1,081,408	8.20%
5	10	Irrigation	50,092,504	2.71%	0.88	50,965,334	27,762,213	5,533,282	17,203,301	116,537	350,002	872,829	1.74%
6	07,11,12	Street & Area Lighting	505,622	22.26%	7.20	334,040	113,501	15,792	171,006	31,768	1,973	(171,582)	-33.93%
8	23	General Service - Small	24,596,841	3.49%	1.13	24,203,946	16,359,337	3,592,641	3,647,821	393,236	210,911	(392,895)	-1.60%
9	SPC	Contract 1	77,380,128	1.71%	0.55	81,201,954	66,354,642	14,114,669	8,154	(789)	725,278	3,821,826	4.94%
12		Total Idaho Jurisdiction	280,024,790	3.09%	1.00	280,024,790	191,387,761	41,723,619	40,927,197	3,658,401	2,327,812	(0)	0.00%

Footnotes :

- Column C : Annual revenues based on 12 months ending December 2023.
- Column D : Calculated Return on Ratebase per December 2023 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 2023 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 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
Adjusted 12 Months Ended December 2023
2020 Protocol
7.69% = 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	70,765,990	4.89%	1.58	83,399,176	43,538,499	15,385,707	21,264,908	2,633,386	576,676	12,633,186	17.85%
2	36	Residential - TOD	17,120,827	4.02%	1.30	20,768,893	11,800,697	4,153,619	4,198,653	467,514	148,409	3,648,066	21.31%
3	06, 35	General Service - Large	26,381,757	2.46%	0.80	33,707,734	21,503,691	7,623,735	4,257,067	71,914	251,327	7,325,977	27.77%
4	09	General Service - High Voltage	13,181,121	0.91%	0.29	17,300,552	12,797,663	4,342,566	15,247	9,604	135,472	4,119,431	31.25%
5	10	Irrigation	50,092,504	2.71%	0.88	64,993,152	30,432,104	9,484,373	24,566,042	129,832	380,801	14,900,647	29.75%
6	07,11,12	Street & Area Lighting	505,622	22.26%	7.20	388,862	121,739	27,416	205,318	32,274	2,115	(116,760)	-23.09%
8	23	General Service - Small	24,596,841	3.49%	1.13	30,291,790	18,186,805	5,959,691	5,513,892	405,758	225,645	5,694,949	23.15%
9	SPC	Contract 1	77,380,128	1.71%	0.55	98,086,260	73,101,279	24,213,381	1,337	5,298	764,965	20,706,132	26.76%
12		Total Idaho Jurisdiction	280,024,790	3.09%	1.00	348,936,420	211,482,477	71,190,488	60,022,465	3,755,580	2,485,410	68,911,630	24.61%

Footnotes :

- Column C : Annual revenues based on 12 months ending December 2023.
- Column D : Calculated Return on Ratebase per December 2023 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 2023 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2023 Embedded COS Study.
- Column K : Calculated Misc.Distribution Cost of Service at Jurisdictional Rate of Return per December 2023 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+Rtd+Misc - TOTAL Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		DESCRIPTION		Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
3												
4												
5												
6												
7												
8												
9												
12		Operating Revenues		306,954,478	76,741,460	18,683,764	29,224,607	14,739,453	53,878,375	509,540	27,206,287	85,970,991
13		Operating Expenses										
14		Operation & Maintenance Expenses		214,297,856	47,131,661	12,223,230	21,069,468	11,783,553	36,084,443	233,922	18,369,676	67,401,903
15		Depreciation Expense		58,662,609	14,529,749	3,585,394	5,753,560	2,797,431	10,954,019	64,997	5,433,923	15,543,534
16		Amortization Expense		6,626,436	2,126,138	462,093	553,587	266,286	1,071,174	11,851	664,580	1,470,727
17		Taxes Other Than Income		9,193,731	2,406,854	575,508	877,810	399,699	1,873,360	7,618	830,744	2,222,137
18		Income Taxes - Federal		(16,784,667)	(3,538,088)	(970,189)	(1,778,149)	(1,066,318)	(1,918,867)	(6,483)	(1,537,753)	(5,968,820)
19		Income Taxes - State		(1,246,014)	(247,009)	(70,554)	(135,101)	(88,117)	(95,066)	(421)	(115,877)	(493,869)
20		Income Taxes Deferred		1,526,411	92,925	66,411	219,350	200,011	(279,326)	(1,127)	104,761	1,123,405
21		Investment Tax Credit Adj		(80,408)	(20,806)	(5,010)	(7,734)	(3,547)	(16,291)	(63)	(7,230)	(19,727)
22		Misc Revenues & Expense		(31,044)	(6,753)	(1,819)	(3,266)	(1,864)	(4,089)	(12)	(2,839)	(10,401)
23												
24												
25		Total Operating Expenses		272,164,910	62,474,671	15,865,064	26,549,526	14,287,136	47,669,356	310,282	23,739,985	81,268,890
26												
27		Operating Revenue For Return		34,789,568	14,266,789	2,818,701	2,675,082	452,317	6,209,019	199,258	3,466,301	4,702,101
28												
29												
30		Rate Base :										
31		Electric Plant In Service		1,979,537,610	509,909,191	123,308,375	190,091,265	88,294,681	389,522,575	1,874,967	185,526,833	491,009,723
32		Plant Held For Future Use		(0)	1,176	107	(271)	(471)	2,033	17	64	(2,655)
33		Electric Plant Acquisition Adj		139,573	30,363	8,179	14,685	8,380	18,386	53	12,765	46,760
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		7,287,678	2,378,137	511,197	598,871	268,990	1,301,490	13,616	731,909	1,483,468
36		Fuel Stock		8,229,810	1,503,764	417,617	795,043	510,914	1,338,348	6,955	630,453	3,026,716
37		Materials & Supplies		21,614,005	5,571,913	1,345,832	2,073,728	949,250	4,350,543	20,537	2,024,364	5,277,838
38		Misc Deferred Debits		22,072,504	5,015,203	1,290,850	2,194,828	1,183,634	3,705,666	15,941	1,969,374	6,697,007
39		Cash Working Capital		2,012,850	573,451	124,583	174,609	37,932	712,337	8,345	176,332	205,261
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		2,040,894,029	524,983,198	127,006,739	195,942,760	91,253,309	400,951,378	1,940,431	191,072,095	507,744,118
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(607,344,503)	(158,083,077)	(37,838,402)	(57,810,616)	(25,536,507)	(128,063,251)	(835,152)	(56,945,959)	(142,231,539)
47		Accum Provision For Amortization		(39,146,782)	(13,039,666)	(2,782,057)	(3,168,194)	(1,497,826)	(6,352,934)	(76,699)	(3,967,147)	(8,262,260)
48		Accum Deferred Income Taxes		(156,646,355)	(36,090,062)	(9,365,382)	(16,006,561)	(8,649,224)	(23,825,283)	(93,626)	(14,390,099)	(48,226,118)
49		Unamortized ITC		(25,502)	(6,612)	(1,594)	(2,440)	(1,117)	(5,127)	(20)	(2,390)	(6,203)
50		Customer Advance For Construction		(13,003,842)	(4,282,128)	(1,036,000)	-	-	(388,136)	-	(7,297,577)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(99,368,922)	(21,565,006)	(5,806,409)	(10,424,160)	(5,956,343)	(13,236,029)	(39,668)	(9,051,674)	(33,289,633)
53												
54		Total Rate Base Deductions		(915,535,905)	(233,066,550)	(56,829,844)	(87,411,970)	(41,641,017)	(171,870,759)	(1,045,164)	(91,654,846)	(232,015,753)
55												
56		Total Rate Base		1,125,358,124	291,916,648	70,176,896	108,530,789	49,612,292	229,080,618	895,267	99,417,248	275,728,365
57												
58												
59		Return On Rate Base		3.09%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		1.10%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I	J	L	M
	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
73	Total Rate Base		1,125,358,124	291,916,648	70,176,896	108,530,789	49,612,292	229,080,618	895,267	99,417,248	275,728,365
74											
75											
76	Return On Ratebase (\$\$)	3.09%	34,789,568	9,024,375	2,169,464	3,355,145	1,533,725	7,081,848	27,676	3,073,407	8,523,927
77	Operating & Maintenance Expense		214,297,856	47,131,661	12,223,230	21,069,468	11,783,553	36,084,443	233,922	18,369,676	67,401,903
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		58,662,609	14,529,749	3,585,394	5,753,560	2,797,431	10,954,019	64,997	5,433,923	15,543,534
80	Amortization Expense		6,626,436	2,126,138	462,093	553,587	266,286	1,071,174	11,851	664,580	1,470,727
81	Taxes Other Than Income		9,193,731	2,406,854	575,508	877,810	399,699	1,873,360	7,618	830,744	2,222,137
82	Federal Income Taxes		(16,784,667)	(3,538,088)	(970,189)	(1,778,149)	(1,066,318)	(1,918,867)	(6,483)	(1,537,753)	(5,968,820)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		(1,246,014)	(247,009)	(70,554)	(135,101)	(88,117)	(95,066)	(421)	(115,877)	(493,869)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		1,526,411	92,925	66,411	219,350	200,011	(279,326)	(1,127)	104,761	1,123,405
87	Investment Tax Credit		(80,408)	(20,806)	(5,010)	(7,734)	(3,547)	(16,291)	(63)	(7,230)	(19,727)
88	Misc Revenue & Expenses		(31,044)	(6,753)	(1,819)	(3,266)	(1,864)	(4,089)	(12)	(2,839)	(10,401)
89	Revenue Credits		(26,929,688)	(5,975,470)	(1,562,937)	(2,842,850)	(1,558,332)	(3,785,871)	(3,919)	(2,609,446)	(8,590,863)
90											
91	Total Revenue Requirements		280,024,790	65,523,576	16,471,591	27,061,820	14,262,529	50,965,334	334,040	24,203,946	81,201,954
92	Operating Revenues		280,024,790	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	505,622	24,596,841	77,380,128
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		-	(5,242,414)	(649,237)	680,063	1,081,408	872,829	(171,582)	(392,895)	3,821,826
96											
97	Existing Revenues		280,024,790	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	505,622	24,596,841	77,380,128
98											
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		0.00%	-7.41%	-3.79%	2.58%	8.20%	1.74%	-33.93%	-1.60%	4.94%

Results of Operations - Prod+Tran+Dist+Rtl+Misc - TOTAL Unbu			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES							
A ACCT	B DESCRIPTION	C COSFactor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
107 440	Residential Sales	A	87,886,817	70,765,990	17,120,827	-	-	-	-	-	-
108											
109 442	Commercial & Industrial Sales	A	191,632,351	-	-	26,381,757	13,181,121	50,092,504	-	24,596,841	77,380,128
110	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-
111	Interruptible Energy	F30	-	-	-	-	-	-	-	-	-
112			191,632,351	-	-	26,381,757	13,181,121	50,092,504	-	24,596,841	77,380,128
113											
114 444	Public Street & Highway Lighting	A	505,622	-	-	-	-	-	505,622	-	-
115											
116 445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-
117											
118 448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
119	Demand	F10	-	-	-	-	-	-	-	-	-
120			-	-	-	-	-	-	-	-	-
121											
122	Total Sales to Ultimate Customers		280,024,790	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	505,622	24,596,841	77,380,128
123											
124 447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-
125	Demand	F10	-	-	-	-	-	-	-	-	-
126	Demand	F10	14,180,630	3,084,905	831,027	1,492,047	851,445	1,867,994	5,412	1,296,937	4,750,864
127	Energy	F30	-	-	-	-	-	-	-	-	-
128			14,180,630	3,084,905	831,027	1,492,047	851,445	1,867,994	5,412	1,296,937	4,750,864
129											
130 449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-
131		F10	-	-	-	-	-	-	-	-	-
132											
133	State Specific Revenue Credit	F140	-	-	-	-	-	-	-	-	-
134											
135	AGA Revenue	A	521,159	740	179	144,228	25,046	198,762	-	152,203	-
136											
137	Total Sales from Electricity		294,726,579	73,851,635	17,952,033	28,018,032	14,057,612	52,159,260	511,034	26,045,981	82,130,992
138											
139	Other Electric Operating Revenues										
140 450	Forfeited Discounts & Interest	A	410,091	270,541	44,580	5,151	153	57,993	(8,296)	39,958	10
141	Customers	F40	-	-	-	-	-	-	-	-	-
142			410,091	270,541	44,580	5,151	153	57,993	(8,296)	39,958	10
143											
144 451	Misc Electric Revenue	A	169,122	55,186	10,012	10,735	28	14,770	384	78,006	1
145	Demand	F10	-	-	-	-	-	-	-	-	-
146	Customer	F40	-	-	-	-	-	-	-	-	-
147			169,122	55,186	10,012	10,735	28	14,770	384	78,006	1
148											
149 453	Water Sales	F10	-	-	-	-	-	-	-	-	-
150											
151 454	Rent of Electric Property	A	166,186	38,679	7,629	14,416	-	93,803	26	11,632	-
152	Demand	F10	133,059	28,946	7,798	14,000	7,989	17,528	51	12,169	44,578
153	Customer	F40	188,427	128,211	21,127	2,717	35	11,792	1,287	23,255	2
154			487,671	195,837	36,554	31,134	8,025	123,123	1,364	47,056	44,580
155											
156 456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
157	Customer	F40	-	-	-	-	-	-	-	-	-
158	Energy	F30	1,715,757	313,506	87,065	165,751	106,516	279,020	1,450	131,437	631,012
159	Demand	F10	28	6	2	3	2	4	0	3	9
160	Demand	F10	9,445,230	2,054,749	553,518	993,801	567,118	1,244,206	3,605	863,845	3,164,387
161			11,161,015	2,368,261	640,585	1,159,555	673,636	1,523,230	5,055	995,285	3,795,408
162											
163	Total Other Electric Operating Revenues		12,227,899	2,889,825	731,731	1,206,575	681,841	1,719,115	(1,494)	1,160,306	3,839,999
164											
165	Total Electric Operating Revenues		306,954,478	76,741,460	18,683,764	29,224,607	14,739,453	53,878,375	509,540	27,206,287	85,970,991

Results of Operations - Prod+Tran+Dist+Rt+Misc - TOTAL Unbundled			D	E	F	G	H	I	J	L	M	
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1	
ACCT	DESCRIPTION	COSFactor										
233	510	Maint Supervision & Engineering	F10	147,362	32,058	8,636	15,505	8,848	19,412	56	13,477	49,370
234		Cholla	F10	-	-	-	-	-	-	-	-	-
235		Total 510		147,362	32,058	8,636	15,505	8,848	19,412	56	13,477	49,370
236												
237	511	Maintenance of Structures	F10	1,334,100	290,225	78,182	140,370	80,103	175,739	509	122,015	446,957
238		Cholla	F10	-	-	-	-	-	-	-	-	-
239		Total 511		1,334,100	290,225	78,182	140,370	80,103	175,739	509	122,015	446,957
240												
241	512	Maintenance of Boiler Plant	F10	4,856,395	1,056,478	284,599	510,976	291,592	639,726	1,853	444,158	1,627,013
242		Cholla	F10	(6)	(1)	(0)	(1)	(0)	(1)	(0)	(1)	(2)
243		Total 512		4,856,389	1,056,476	284,599	510,976	291,591	639,725	1,853	444,157	1,627,011
244												
245	513	Maintenance of Electric Plant	F10	2,038,955	443,562	119,489	214,533	122,425	268,589	778	186,479	683,101
246		Cholla	F10	-	-	-	-	-	-	-	-	-
247		Total 513		2,038,955	443,562	119,489	214,533	122,425	268,589	778	186,479	683,101
248												
249	514	Maint of Misc. Steam Plant	F10	766,067	166,653	44,894	80,603	45,997	100,913	292	70,063	256,651
250		Cholla	F10	-	-	-	-	-	-	-	-	-
251		Total 514		766,067	166,653	44,894	80,603	45,997	100,913	292	70,063	256,651
252												
253		Total Steam Power Generation		61,812,387	11,789,093	3,248,263	6,093,735	3,808,417	9,613,220	45,652	4,946,173	22,267,833
254												
255												
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-
257												
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-
259												
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-
261												
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-
263												
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
265												
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-
267												
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-
269												
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
271												
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-
273												
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
275												
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-
277												
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-
279												
280												
281	535	Operation Super & Engineering	F10	641,699	139,598	37,605	67,518	38,529	84,530	245	58,689	214,985
282												
283	536	Water For Power	F10	17,969	3,909	1,053	1,891	1,079	2,367	7	1,643	6,020
284												
285	537	Hydraulic Expenses	F10	284,924	61,983	16,697	29,979	17,108	37,533	109	26,059	95,457
286												
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
288												
289	539	Misc. Hydro Expenses	F10	1,576,370	342,929	92,380	165,861	94,650	207,653	602	144,172	528,123
290												
291	540	Rents (Hydro Generation)	F10	118,728	25,828	6,958	12,492	7,129	15,640	45	10,859	39,777
292												
293	541	Maint Supervision & Engineering	F10	1,527	332	90	161	92	201	1	140	512

539 - Prod+Tran+Dist+Rtt+Misc - TOTAL Unbundled			DEPRECIATION EXPENSE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
542	403SP	F10	19,367,992	4,213,382	1,135,022	2,037,847	1,162,909	2,551,317	7,392	1,771,364	6,488,759
543											
544	403NP	F10	-	-	-	-	-	-	-	-	-
545											
546	403HP	F10	1,806,678	393,031	105,877	190,094	108,478	237,991	690	165,236	605,282
547											
548	403OP	F10	3,900,376	848,502	228,574	410,387	234,190	513,791	1,489	356,722	1,306,723
549	Simple Cycle Combustion Turbine	F10	232,386	50,554	13,619	24,451	13,953	30,612	89	21,254	77,855
550	System Generation	F10	9,058,913	1,970,708	530,879	953,154	543,923	1,193,317	3,457	828,513	3,034,961
551	Wind Generation	F10	-	-	-	-	-	-	-	-	-
552	Total 403OP	F10	13,191,675	2,869,764	773,071	1,387,992	792,066	1,737,720	5,035	1,206,488	4,419,539
553											
554	403TP	F106	10,207,797	2,220,641	598,207	1,074,036	612,905	1,344,658	3,896	933,588	3,419,866
555											
556	403										
557	Distribution Depreciation										
558	Land Rights	F118	27,855	6,483	1,279	2,416	-	15,723	4	1,950	-
559	Structures	F119	65,615	15,272	3,012	5,692	-	37,037	10	4,593	-
560	Station Equip	F120	1,039,164	241,863	47,704	90,147	-	586,554	163	72,733	-
561	Poles & Towers	F121	3,790,607	914,725	184,992	323,128	-	2,095,941	559	271,262	-
562	OH Conductors	F122	1,093,916	294,376	63,665	87,910	-	563,985	129	83,852	-
563	UG Conduit	F123	315,398	96,468	22,276	23,309	-	147,020	25	26,300	-
564	UG Conductor	F124	640,388	175,789	38,440	50,855	-	325,510	72	49,721	-
565	Line Transformer	F125	2,079,961	943,017	198,827	126,793	-	497,732	1,513	312,080	-
566	Services	F126	1,224,314	860,967	141,872	51,289	-	-	-	170,185	-
567	Meters	F127	791,300	450,949	79,479	31,067	12,541	127,333	-	81,561	8,369
568	Inst Cust Premises	F128	7,565	-	-	-	-	-	7,565	-	-
569	Leased Property	F129	-	-	-	-	-	-	-	-	-
570	Street Lighting	F130	34,198	-	-	-	-	-	34,198	-	-
571	Total Distribution Expense		11,110,281	3,999,909	781,547	792,607	12,541	4,396,833	44,237	1,074,238	8,369
572	403GP										
573	General Depreciation										
574	Situs	F107	1,170,430	378,133	79,834	94,691	20,793	367,628	2,191	113,801	113,358
575	System Generation	F105	354	77	21	37	21	47	0	32	119
576	System Generation	F105	1,867	406	109	196	112	246	1	171	625
577	Energy	F30	6,383	1,166	324	617	396	1,038	5	489	2,348
578	Customer - System	F42	34,219	22,310	3,676	567	60	2,861	213	4,528	4
579	System Generation	F105	610,599	132,832	35,783	64,246	36,662	80,433	233	55,844	204,566
580	System Overheads	F102	1,153,848	297,992	71,895	110,580	50,459	233,182	1,104	108,099	280,536
581	Simple Cycle Combustion Turbine	F10	486	106	29	51	29	64	0	44	163
582	Cholla	F10	-	-	-	-	-	-	-	-	-
583	Total General Expense		2,978,187	833,022	191,671	270,985	108,533	685,500	3,748	283,009	601,719
584	403GV0	F105	-	-	-	-	-	-	-	-	-
585											
586	403MP	F30	-	-	-	-	-	-	-	-	-
587											
588	403EP	F10	-	-	-	-	-	-	-	-	-
589											
590											
591	TOTAL DEPRECIATION EXPENSE		58,662,609	14,529,749	3,585,394	5,753,560	2,797,431	10,954,019	64,997	5,433,923	15,543,534
592											
593											
594	404CLG										
595	Amort of LT Plant - Cap. Lease Gen										
596	Situs	F10	-	-	-	-	-	-	-	-	-
597	System Generation	F10	-	-	-	-	-	-	-	-	-
598	System Overheads	F102	13,046	3,369	813	1,250	571	2,637	12	1,222	3,172
599	System Generation	F10	-	-	-	-	-	-	-	-	-
600	Customer - System	F42	-	-	-	-	-	-	-	-	-
601	System Generation	F10	-	-	-	-	-	-	-	-	-
602	Total Amort. Cap. Lease General		13,046	3,369	813	1,250	571	2,637	12	1,222	3,172

AMORTIZATION EXPENSE

727 - Prod+Tran+Dist+Rt+Misc - TOTAL Unbundled			OTHER PRODUCTION PLANT								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	COSEFactor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
730 340	Land and Land Rights	F10	3,077,060	669,395	180,325	323,760	184,755	405,337	1,174	281,423	1,030,892
731	Total 340		3,077,060	669,395	180,325	323,760	184,755	405,337	1,174	281,423	1,030,892
732											
733 341	Structures and Improvements	F10	15,084,486	3,281,533	883,996	1,587,148	905,715	1,987,057	5,757	1,379,602	5,053,678
734	Total 341		15,084,486	3,281,533	883,996	1,587,148	905,715	1,987,057	5,757	1,379,602	5,053,678
735											
736 342	Fuel Holders, Producers & Access	F10	889,967	193,607	52,155	93,640	53,436	117,234	340	81,395	298,161
737	Total 342		889,967	193,607	52,155	93,640	53,436	117,234	340	81,395	298,161
738											
739 343	Prime Movers	F10	250,038,605	54,394,293	14,653,003	26,308,371	15,013,026	32,937,218	95,429	22,868,111	83,769,153
740	Total 343		250,038,605	54,394,293	14,653,003	26,308,371	15,013,026	32,937,218	95,429	22,868,111	83,769,153
741											
742 344	Generators	F10	32,388,563	7,045,924	1,898,066	3,407,835	1,944,701	4,266,498	12,361	2,962,204	10,850,974
743	Total 344		32,388,563	7,045,924	1,898,066	3,407,835	1,944,701	4,266,498	12,361	2,962,204	10,850,974
744											
745 345	Accessory Electric Plant	F10	25,210,362	5,484,352	1,477,402	2,652,565	1,513,702	3,320,924	9,622	2,305,697	8,446,098
746	Total 345		25,210,362	5,484,352	1,477,402	2,652,565	1,513,702	3,320,924	9,622	2,305,697	8,446,098
747											
748 346	Misc. Power Plant Equipment	F10	1,401,572	304,903	82,136	147,470	84,154	184,627	535	128,185	469,561
749											
750 000	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-
751											
752	Total Other Production Plant		328,090,614	71,374,006	19,227,082	34,520,788	19,699,490	43,218,895	125,218	30,006,617	109,918,518
753											
754	Experimental Plant										
755 103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-
756											
757	TOTAL PRODUCTION PLANT		772,798,557	168,117,364	45,288,286	81,311,730	46,401,014	101,799,619	294,943	70,678,858	258,906,743
758											
759											
TRANSMISSION PLANT											
760 350	Land and Land Rights	F10	18,776,113	4,084,623	1,100,336	1,975,571	1,127,371	2,473,350	7,166	1,717,232	6,290,465
761	Demand		-	-	-	-	-	-	-	-	-
762	Direct Assigned	A	18,776,113	4,084,623	1,100,336	1,975,571	1,127,371	2,473,350	7,166	1,717,232	6,290,465
763											
764 352	Structures and Improvements	F10	20,972,961	4,562,533	1,229,078	2,206,717	1,259,276	2,762,737	8,004	1,918,152	7,026,464
765	Demand		-	-	-	-	-	-	-	-	-
766	Direct Assigned	A	20,972,961	4,562,533	1,229,078	2,206,717	1,259,276	2,762,737	8,004	1,918,152	7,026,464
767											
768 353	Station Equipment	F10	148,369,401	32,276,810	8,694,887	15,611,019	8,908,519	19,544,483	56,626	13,569,616	49,707,441
769	Demand		-	-	-	-	-	-	-	-	-
770	Direct Assigned	A	148,369,401	32,276,810	8,694,887	15,611,019	8,908,519	19,544,483	56,626	13,569,616	49,707,441
771											
772 354	Towers and Fixtures	F10	82,813,356	18,015,514	4,853,108	8,713,393	4,972,348	10,908,882	31,606	7,573,970	27,744,535
773	Demand		-	-	-	-	-	-	-	-	-
774	Direct Assigned	A	82,813,356	18,015,514	4,853,108	8,713,393	4,972,348	10,908,882	31,606	7,573,970	27,744,535
775											
776 355	Poles and Fixtures	F10	222,423,621	48,386,830	13,034,683	23,402,799	13,354,944	29,299,537	84,889	20,342,491	74,517,447
777	Demand		-	-	-	-	-	-	-	-	-
778	Direct Assigned	A	222,423,621	48,386,830	13,034,683	23,402,799	13,354,944	29,299,537	84,889	20,342,491	74,517,447
779											
780 356	Overhead Conductors	F10	91,478,896	19,900,646	5,360,934	9,625,157	5,492,652	12,050,381	34,913	8,366,506	30,647,706
781	Demand		-	-	-	-	-	-	-	-	-
782	Direct Assigned	A	91,478,896	19,900,646	5,360,934	9,625,157	5,492,652	12,050,381	34,913	8,366,506	30,647,706
783											
784 357	Underground Conduit	F10	210,306	45,751	12,325	22,128	12,627	27,703	80	19,234	70,458
785	Demand		-	-	-	-	-	-	-	-	-
786	Direct Assigned	A	210,306	45,751	12,325	22,128	12,627	27,703	80	19,234	70,458
787											
788 358	Underground Conductors	F10	491,754	106,978	28,818	51,741	29,526	64,778	188	44,975	164,750
789	Demand		-	-	-	-	-	-	-	-	-
790	Direct Assigned	A	491,754	106,978	28,818	51,741	29,526	64,778	188	44,975	164,750

791			491,754	106,978	28,818	51,741	29,526	64,778	188	44,975	164,750
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792 - Prod+Tran+Dist+Rtt+Misc - TOTAL Unbundled			C	D	E	F	G	H	I	J	L	M
A	B	DESCRIPTION	CO	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT			Factor									
795	359	Roads and Trails										
796		Demand Primary	F10	657,295	142,990	38,519	69,159	39,466	86,584	251	60,115	220,210
797		Direct Assigned	A	-	-	-	-	-	-	-	-	-
798				657,295	142,990	38,519	69,159	39,466	86,584	251	60,115	220,210
799												
800	T00	Unclassified Trans Plant - Acct 300	F10	10,052,407	2,186,837	589,101	1,057,687	603,575	1,324,189	3,837	919,376	3,367,807
801	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-
802												
803		TOTAL TRANSMISSION PLANT		596,246,111	129,709,513	34,941,789	62,735,369	35,800,305	78,542,625	227,561	54,531,668	199,757,281
805												
DISTRIBUTION PLANT												
806	360	Land and Land Rights										
807		Demand Primary	F20	2,311,687	538,040	106,121	200,537	-	1,304,827	362	161,800	-
808		Assigned	A	-	-	-	-	-	-	-	-	-
809				2,311,687	538,040	106,121	200,537	-	1,304,827	362	161,800	-
810	361	Structures and Improvements										
811		Demand Primary	F20	4,315,882	1,004,511	198,126	374,399	-	2,436,091	676	302,078	-
812		Assigned	A	-	-	-	-	-	-	-	-	-
813				4,315,882	1,004,511	198,126	374,399	-	2,436,091	676	302,078	-
814	362	Station Equipment										
815		Demand Primary	F20	50,108,966	11,662,745	2,300,319	4,346,911	-	28,283,902	7,852	3,507,238	-
816		Assigned	A	-	-	-	-	-	-	-	-	-
817				50,108,966	11,662,745	2,300,319	4,346,911	-	28,283,902	7,852	3,507,238	-
818	364	Poles, Towers & Fixtures										
819		Demand Primary	F20	106,538,732	24,796,642	4,890,802	9,242,146	-	60,135,565	16,694	7,456,883	-
820		Demand Secondary	F22	6,661,126	2,520,016	633,662	407,497	-	2,456,067	-	643,884	-
821		Assigned	A	-	-	-	-	-	-	-	-	-
822				113,199,858	27,316,658	5,524,463	9,649,643	-	62,591,633	16,694	8,100,767	-
823	365	Overhead Conductors										
824		Demand Primary	F20	36,676,625	8,536,399	1,683,689	3,181,666	-	20,702,044	5,747	2,567,079	-
825		Demand Secondary	F22	12,209,016	4,618,876	1,161,423	746,892	-	4,501,666	-	1,180,159	-
826		Assigned	A	-	-	-	-	-	-	-	-	-
827				48,885,640	13,155,275	2,845,112	3,928,558	-	25,203,711	5,747	3,747,237	-
828	366	Underground Conduit										
829		Demand Primary	F20	7,459,944	1,736,285	342,459	647,144	-	4,210,750	1,169	522,138	-
830		Demand Secondary	F22	7,527,766	2,847,881	716,104	460,514	-	2,775,612	-	727,656	-
831		Assigned	A	-	-	-	-	-	-	-	-	-
832				14,987,710	4,584,165	1,058,562	1,107,658	-	6,986,362	1,169	1,249,794	-
833	367	Underground Conductors										
834		Demand Primary	F20	26,684,673	6,210,796	1,224,995	2,314,873	-	15,062,108	4,181	1,867,720	-
835		Demand Secondary	F22	10,733,554	4,060,684	1,021,065	656,630	-	3,957,639	-	1,037,536	-
836		Assigned	A	-	-	-	-	-	-	-	-	-
837				37,418,227	10,271,480	2,246,060	2,971,503	-	19,019,747	4,181	2,905,256	-
838	368	Line Transformers										
839		Demand Secondary	F21	96,909,676	43,937,089	9,263,757	5,907,567	-	23,190,335	70,474	14,540,455	-
840		Assigned	A	-	-	-	-	-	-	-	-	-
841				96,909,676	43,937,089	9,263,757	5,907,567	-	23,190,335	70,474	14,540,455	-
842	369	Services										
843		Customer	F70	55,534,000	39,052,849	6,435,227	2,326,453	-	-	-	7,719,471	-
844		Assigned	A	-	-	-	-	-	-	-	-	-
845				55,534,000	39,052,849	6,435,227	2,326,453	-	-	-	7,719,471	-
846	370	Meters										
847		Customer	F60	18,397,785	10,484,598	1,847,898	722,322	291,579	2,960,497	-	1,896,303	194,587
848		Assigned	A	-	-	-	-	-	-	-	-	-
849				18,397,785	10,484,598	1,847,898	722,322	291,579	2,960,497	-	1,896,303	194,587
850	371	Install on Customers' Premises										
851		Demand Primary	F20	-	-	-	-	-	-	-	-	-
852		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
853		Assigned	A	172,263	-	-	-	-	-	172,263	-	-
854				172,263	-	-	-	-	-	172,263	-	-

### ### - Prod+Tran+Dist+Rt+Misc - TOTAL Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	COSFactor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	(32,166)	(6,998)	(1,885)	(3,384)	(1,931)	(4,237)	(12)	(2,942)	(10,777)
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	32,166	8,174	1,992	3,113	1,460	6,270	29	3,006	8,122
###	Total Plant Held For Future Use		(0)	1,176	107	(271)	(471)	2,033	17	64	(2,655)
### 114	Electric Plant Acquisition Adjust	F10	7,833,786	1,704,190	459,083	824,249	470,363	1,031,933	2,990	716,465	2,624,513
###	115 Accum Provision for Asset Acq Adj	F10	(7,694,213)	(1,673,827)	(450,904)	(809,564)	(461,982)	(1,013,547)	(2,937)	(703,700)	(2,577,753)
###	128 Pensions	F102	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	(64,973)	(11,872)	(3,297)	(6,277)	(4,034)	(10,566)	(55)	(4,977)	(23,895)
### 25317	DG&T Working Capital Deposit	F30	(238,427)	(43,566)	(12,099)	(23,033)	(14,802)	(38,773)	(201)	(18,265)	(87,687)
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102	21,614,005	5,571,913	1,345,832	2,073,728	949,250	4,350,543	20,537	2,024,364	5,277,838
### 163	Stores Expense Undistributed	F102	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102	312,487	79,406	19,353	30,246	14,185	60,910	281	29,205	78,903
###	General Plant	F42	1,287,389	839,353	138,311	21,328	2,247	107,628	8,028	170,363	132
###	System Generation	F102	230,266	50,093	13,494	24,228	13,826	30,333	88	21,060	77,145
###	System Energy	F102	4,253	925	249	448	255	560	2	389	1,425
###	System Overheads	F102	5,453,281	1,408,360	339,790	522,621	238,478	1,102,060	5,218	510,893	1,325,863
###	Total Prepayments		7,287,678	2,378,137	511,197	598,871	268,990	1,301,490	13,616	731,909	1,483,468
### 182	Misc Regulatory Assets	F102	3,332,331	745,986	197,201	345,766	191,646	475,356	1,569	305,921	1,068,884
###	System Generation	F102	159,046	34,600	9,321	16,734	9,550	20,951	61	14,546	53,285
###	Simple Cycle Combustion Turbine	F102	-	-	-	-	-	-	-	-	-
###	System Generation	F102	-	-	-	-	-	-	-	-	-
###	Energy	F30	4,712,546	861,084	239,136	455,257	292,559	766,363	3,982	361,009	1,733,155
###	System Generation	F102	-	-	-	-	-	-	-	-	-
###	System Overheads	F102	5,487,027	1,550,046	353,996	495,217	186,681	1,338,675	7,128	521,327	1,033,955
###	Total Misc Regulatory Assets		13,690,950	3,191,716	799,654	1,312,975	680,435	2,601,345	12,741	1,202,804	3,889,279
### 186	Misc Deferred Debits	F102	-	-	-	-	-	-	-	-	-
###	System Generation	F102	-	-	-	-	-	-	-	-	-
###	System Generation	F102	-	-	-	-	-	-	-	-	-
###	System Generation	F102	8,361,248	1,818,936	489,994	879,747	502,033	1,101,415	3,191	764,706	2,801,226
###	System Overheads	F102	2,218	616	142	203	80	523	3	210	442
###	System Energy	F102	18,088	3,935	1,060	1,903	1,086	2,383	7	1,654	6,060
###	System Net Steam Plant	F102	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		8,381,554	1,823,487	491,196	881,853	503,199	1,104,321	3,201	766,570	2,807,727

ProductionTotal - Production - Total - Unbundled

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023**

3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	L	M																															
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
										Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1																															
Operating Revenues										206,640,395	43,974,815	11,746,394	20,859,011	12,117,421	29,696,919	145,916	17,942,439	70,157,480																															
Operating Expenses																																																	
Operation & Maintenance Expenses										172,980,014	34,890,625	9,517,847	17,519,535	10,544,709	25,230,730	102,804	14,648,682	60,525,082																															
Depreciation Expense										35,138,096	7,643,845	2,059,146	3,697,078	2,109,804	4,628,887	13,414	3,213,576	11,772,345																															
Amortization Expense										4,801,919	1,363,958	315,645	438,040	224,835	739,594	6,186	466,168	1,247,494																															
Taxes Other Than Income										4,171,542	904,867	243,521	436,869	250,389	554,253	1,710	379,371	1,400,561																															
Income Taxes - Federal										(18,674,897)	(4,050,852)	(1,090,179)	(1,955,747)	(1,120,928)	(2,481,247)	(7,656)	(1,698,346)	(6,269,945)																															
Income Taxes - State										(1,674,099)	(363,136)	(97,728)	(175,322)	(100,485)	(222,430)	(686)	(152,247)	(562,065)																															
Income Taxes Deferred										559,266	121,313	32,648	58,570	33,569	74,307	229	50,861	187,769																															
Investment Tax Credit Adj										(36,423)	(7,901)	(2,126)	(3,814)	(2,186)	(4,839)	(15)	(3,312)	(12,229)																															
Misc Revenues & Expense										(31,044)	(6,753)	(1,819)	(3,266)	(1,864)	(4,089)	(12)	(2,839)	(10,401)																															
Total Operating Expenses										197,234,375	40,495,966	10,976,954	20,011,943	11,937,843	28,515,166	115,975	16,901,914	68,278,613																															
Operating Revenue For Return										9,406,021	3,478,849	769,439	847,068	179,578	1,181,752	29,941	1,040,525	1,878,867																															
Rate Base :																																																	
Electric Plant In Service										820,209,805	178,333,736	48,044,690	86,276,063	49,253,435	108,131,658	314,337	74,973,366	274,882,520																															
Plant Held For Future Use										6,250	1,588	387	605	284	1,218	6	584	1,578																															
Electric Plant Acquisition Adj										139,573	30,363	8,179	14,685	8,380	18,386	53	12,765	46,760																															
Pensions										-	-	-	-	-	-	-	-	-																															
Prepayments										3,179,423	935,462	213,727	284,781	158,186	391,813	4,499	313,723	877,233																															
Fuel Stock										8,229,810	1,503,764	417,617	795,043	510,914	1,338,348	6,955	630,453	3,026,716																															
Materials & Supplies										15,355,859	3,340,569	899,899	1,615,701	922,009	2,022,805	5,861	1,404,421	5,144,595																															
Misc Deferred Debits										16,504,157	3,426,273	930,159	1,695,938	1,000,561	2,319,655	8,483	1,439,450	5,683,639																															
Cash Working Capital										(583,793)	(117,753)	(32,122)	(59,127)	(35,588)	(85,152)	(347)	(49,438)	(204,267)																															
Weatherization Loans										-	-	-	-	-	-	-	-	-																															
Miscellaneous Rate Base										-	-	-	-	-	-	-	-	-																															
Total Rate Base Additions										863,041,084	187,454,002	50,482,537	90,623,689	51,818,181	114,138,731	339,846	78,725,324	289,458,774																															
Rate Base Deductions :																																																	
Accum Provision For Depreciation										(286,478,141)	(62,318,100)	(16,787,705)	(30,141,603)	(17,201,157)	(37,740,344)	(109,381)	(26,199,368)	(95,980,483)																															
Accum Provision For Amortization										(16,320,913)	(3,542,927)	(954,743)	(1,715,366)	(980,398)	(2,156,657)	(6,330)	(1,489,449)	(5,475,044)																															
Accum Deferred Income Taxes										(134,759,452)	(29,286,724)	(7,890,684)	(14,171,764)	(8,093,056)	(17,777,685)	(51,822)	(12,312,364)	(45,175,353)																															
Unamortized ITC										(11,552)	(2,511)	(677)	(1,215)	(694)	(1,523)	(4)	(1,056)	(3,872)																															
Customer Advance For Construction										-	-	-	-	-	-	-	-	-																															
Customer Service Deposits										-	-	-	-	-	-	-	-	-																															
Misc Rate Base Deductions										(97,315,216)	(21,122,065)	(5,692,075)	(10,227,309)	(5,845,904)	(12,861,984)	(37,783)	(8,879,713)	(32,648,383)																															
Total Rate Base Deductions										(534,885,273)	(116,272,327)	(31,325,883)	(56,257,257)	(32,121,208)	(70,538,193)	(205,320)	(48,881,949)	(179,283,135)																															
Total Rate Base										328,155,811	71,181,675	19,156,654	34,366,433	19,696,972	43,600,537	134,526	29,843,375	110,175,639																															
Return On Rate Base										2.87%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%																															
Return On Equity										0.65%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%																															

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		328,155,811	71,181,675	19,156,654	34,366,433	19,696,972	43,600,537	134,526	29,843,375	110,175,639
74											
75											
76	Return On Ratebase (\$\$)	3.09%	10,144,681	2,200,526	592,213	1,062,411	608,917	1,347,877	4,159	922,585	3,405,994
77	Operating & Maintenance Expense		172,980,014	34,890,625	9,517,847	17,519,535	10,544,709	25,230,730	102,804	14,648,682	60,525,082
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		35,138,096	7,643,845	2,059,146	3,697,078	2,109,804	4,628,887	13,414	3,213,576	11,772,345
80	Amortization Expense		4,801,919	1,363,958	315,645	438,040	224,835	739,594	6,186	466,168	1,247,494
81	Taxes Other Than Income		4,171,542	904,867	243,521	436,869	250,389	554,253	1,710	379,371	1,400,561
82	Federal Income Taxes		(18,674,897)	(4,050,852)	(1,090,179)	(1,955,747)	(1,120,928)	(2,481,247)	(7,656)	(1,698,346)	(6,269,945)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		(1,674,099)	(363,136)	(97,728)	(175,322)	(100,485)	(222,430)	(686)	(152,247)	(562,065)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		559,266	121,313	32,648	58,570	33,569	74,307	229	50,861	187,769
87	Investment Tax Credit		(36,423)	(7,901)	(2,126)	(3,814)	(2,186)	(4,839)	(15)	(3,312)	(12,229)
88	Misc Revenue & Expenses		(31,044)	(6,753)	(1,819)	(3,266)	(1,864)	(4,089)	(12)	(2,839)	(10,401)
89	Revenue Credits		(15,991,294)	(3,516,823)	(941,533)	(1,675,102)	(955,246)	(2,100,830)	(6,633)	(1,465,162)	(5,329,964)
90											
91	Total Revenue Requirements		191,387,761	39,179,669	10,627,634	19,399,252	11,591,513	27,762,213	113,501	16,359,337	66,354,642
92	Operating Revenues		190,649,101	40,457,992	10,804,861	19,183,909	11,162,174	27,596,088	139,283	16,477,277	64,827,515
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		738,660	(1,278,323)	(177,226)	215,343	429,339	166,124	(25,782)	(117,940)	1,527,127
96											
97	Existing Revenues		190,649,101	40,457,992	10,804,861	19,183,909	11,162,174	27,596,088	139,283	16,477,277	64,827,515
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		0.39%	-3.16%	-1.64%	1.12%	3.85%	0.60%	-18.51%	-0.72%	2.36%

<u>Production - Total - Unbundled</u>			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES							
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
107	440	Residential Sales	A	40,457,992	40,457,992	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	122,551,657	-	10,804,861	19,183,909	-	27,596,088	139,283	-
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				122,551,657	-	10,804,861	19,183,909	-	27,596,088	139,283	-
113											
114	444	Public Street & Highway Lighting	A	27,639,452	-	-	-	11,162,174	-	-	16,477,277
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F10	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		190,649,101	40,457,992	10,804,861	19,183,909	11,162,174	27,596,088	139,283	16,477,277
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126		Demand	F10	14,180,630	3,084,905	831,027	1,492,047	851,445	1,867,994	5,412	1,296,937
127		Energy	F30	-	-	-	-	-	-	-	-
128				14,180,630	3,084,905	831,027	1,492,047	851,445	1,867,994	5,412	1,296,937
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F10	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140P	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	-	-	-	-	-	-	-	-
136											
137		Total Sales from Electricity		204,829,731	43,542,897	11,635,888	20,675,956	12,013,620	29,464,082	144,695	17,774,214
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F10	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F10	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
152		Demand	F10	-	-	-	-	-	-	-	-
153		Customer	F40	82,137	55,888	9,209	1,184	15	5,140	561	10,137
154				82,137	55,888	9,209	1,184	15	5,140	561	10,137
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-
159		Demand	F10	-	-	-	-	-	-	-	-
160		Demand	F10	1,728,528	376,030	101,297	181,871	103,786	227,696	660	158,088
161				1,728,528	376,030	101,297	181,871	103,786	227,696	660	158,088
162											
163		Total Other Electric Operating Revenues		1,810,665	431,918	110,506	183,055	103,801	232,837	1,221	168,225
164											
165		Total Electric Operating Revenues		206,640,395	43,974,815	11,746,394	20,859,011	12,117,421	29,696,919	145,916	17,942,439

<u>Production - Total - Unbundled</u>			D	E	F	G	H	I	J	L	M	
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1	
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>										
233	510	Maint Supervision & Engineering	F10	147,362	32,058	8,636	15,505	8,848	19,412	56	13,477	49,370
234		Cholla	F10	-	-	-	-	-	-	-	-	-
235		Total 510		147,362	32,058	8,636	15,505	8,848	19,412	56	13,477	49,370
236												
237	511	Maintenance of Structures	F10	1,334,100	290,225	78,182	140,370	80,103	175,739	509	122,015	446,957
238		Cholla	F10	-	-	-	-	-	-	-	-	-
239		Total 511		1,334,100	290,225	78,182	140,370	80,103	175,739	509	122,015	446,957
240												
241	512	Maintenance of Boiler Plant	F10	4,856,395	1,056,478	284,599	510,976	291,592	639,726	1,853	444,158	1,627,013
242		Cholla	F10	(6)	(1)	(0)	(1)	(0)	(1)	(0)	(1)	(2)
243		Total 512		4,856,389	1,056,476	284,599	510,976	291,591	639,725	1,853	444,157	1,627,011
244												
245	513	Maintenance of Electric Plant	F10	2,038,955	443,562	119,489	214,533	122,425	268,589	778	186,479	683,101
246		Cholla	F10	-	-	-	-	-	-	-	-	-
247		Total 513		2,038,955	443,562	119,489	214,533	122,425	268,589	778	186,479	683,101
248												
249	514	Maint of Misc. Steam Plant	F10	766,067	166,653	44,894	80,603	45,997	100,913	292	70,063	256,651
250		Cholla	F10	-	-	-	-	-	-	-	-	-
251		Total 514		766,067	166,653	44,894	80,603	45,997	100,913	292	70,063	256,651
252												
253		Total Steam Power Generation		61,812,387	11,789,093	3,248,263	6,093,735	3,808,417	9,613,220	45,652	4,946,173	22,267,833
254												
255												
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-
257												
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-
259												
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-
261												
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-
263												
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
265												
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-
267												
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-
269												
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-
271												
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-
273												
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-
275												
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-
277												
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-
279												
280												
281	535	Operation Super & Engineering	F10	641,699	139,598	37,605	67,518	38,529	84,530	245	58,689	214,985
282												
283	536	Water For Power	F10	17,969	3,909	1,053	1,891	1,079	2,367	7	1,643	6,020
284												
285	537	Hydraulic Expenses	F10	284,924	61,983	16,697	29,979	17,108	37,533	109	26,059	95,457
286												
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-
288												
289	539	Misc. Hydro Expenses	F10	1,576,370	342,929	92,380	165,861	94,650	207,653	602	144,172	528,123
290												
291	540	Rents (Hydro Generation)	F10	118,728	25,828	6,958	12,492	7,129	15,640	45	10,859	39,777
292												
293	541	Maint Supervision & Engineering	F10	1,527	332	90	161	92	201	1	140	512

Production - Total - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
105	Plant Held For Future Use										
	Situs	F20	-	-	-	-	-	-	-	-	-
	System Generation	F10	-	-	-	-	-	-	-	-	-
	System Generation	F10	-	-	-	-	-	-	-	-	-
	System Generation	F10	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-
	General	F102	6,250	1,588	387	605	284	1,218	6	584	1,578
	Total Plant Held For Future Use		6,250	1,588	387	605	284	1,218	6	584	1,578
114	Electric Plant Acquisition Adjust	F10	7,833,786	1,704,190	459,083	824,249	470,363	1,031,933	2,990	716,465	2,624,513
115	Accum Provision for Asset Acq Adj	F10	(7,694,213)	(1,673,827)	(450,904)	(809,564)	(461,982)	(1,013,547)	(2,937)	(703,700)	(2,577,753)
128	Pensions	F102P	-	-	-	-	-	-	-	-	-
124	Weatherization	F40	-	-	-	-	-	-	-	-	-
151	Fuel Stock	F30	8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
	Cholla	F30	-	-	-	-	-	-	-	-	-
	Total Fuel Stock		8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
25316	DG&T Working Capital Deposit	F30	(64,973)	(11,872)	(3,297)	(6,277)	(4,034)	(10,566)	(55)	(4,977)	(23,895)
25317	DG&T Working Capital Deposit	F30	(238,427)	(43,566)	(12,099)	(23,033)	(14,802)	(38,773)	(201)	(18,265)	(87,687)
25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
154	Materials and Supplies	F102P	15,355,859	3,340,569	899,899	1,615,701	922,009	2,022,805	5,861	1,404,421	5,144,595
163	Stores Expense Undistributed	F102P	-	-	-	-	-	-	-	-	-
25318	Provo Working Capital Deposit	F102P	-	-	-	-	-	-	-	-	-
165	Prepayments	F102P	-	-	-	-	-	-	-	-	-
	General Plant	F42	561,184	365,881	60,291	9,297	979	46,916	3,499	74,263	58
	System Generation	F102P	143,802	31,283	8,427	15,130	8,634	18,943	55	13,152	48,177
	System Energy	F102P	4,253	925	249	448	255	560	2	389	1,425
	System Overheads	F102P	2,470,184	537,373	144,760	259,906	148,317	325,394	943	225,919	827,573
	Total Prepayments		3,179,423	935,462	213,727	284,781	158,186	391,813	4,499	313,723	877,233
182	Misc Regulatory Assets	F102P	1,600,069	348,085	93,769	168,355	96,073	210,775	611	146,340	536,063
	System Generation	F102P	149,932	32,617	8,786	15,775	9,002	19,750	57	13,713	50,231
	Simple Cycle Combustion Turbine	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	Energy	F30	4,712,546	861,084	239,136	455,257	292,559	766,363	3,982	361,009	1,733,155
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Overheads	F102P	2,140,493	465,650	125,439	225,217	128,521	281,964	817	195,766	717,118
	Total Misc Regulatory Assets		8,603,040	1,707,436	467,130	864,604	526,155	1,278,852	5,467	716,827	3,036,568
186	Misc Deferred Debits	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	7,882,111	1,714,703	461,915	829,334	473,264	1,038,299	3,008	720,885	2,640,703
	System Overheads	F102P	919	200	54	97	55	121	0	84	308
	System Energy	F102P	18,088	3,935	1,060	1,903	1,086	2,383	7	1,654	6,060
	System Net Steam Plant	F102P	-	-	-	-	-	-	-	-	-
	Excise Tax	F102P	-	-	-	-	-	-	-	-	-
	Total Misc Deferred Debits		7,901,118	1,718,837	463,029	831,334	474,405	1,040,803	3,016	722,623	2,647,071

### Production - Total - Unbundled			D	E	F	G	H	I	J	L	M	
A	B	C	D	E	F	G	H	I	J	L	M	
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1	
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	
###	108369	Services	F126	-	-	-	-	-	-	-	-	
###	108370	Meters	F127	-	-	-	-	-	-	-	-	
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
###	108D	Unclassified Dist Sub - Acct 300	F102P	-	-	-	-	-	-	-	-	
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	
			GENERAL PLANT									
###	108GP	General Plant Accumulated Depr	F107P	-	-	-	-	-	-	-	-	
###		Situs	F105P	(16,821)	(3,659)	(986)	(1,770)	(1,010)	(2,216)	(6)	(1,538)	(5,635)
###		System Generation	F105P	(69,599)	(15,141)	(4,079)	(7,323)	(4,179)	(9,168)	(27)	(6,365)	(23,317)
###		System Generation	F105P	(3,084,197)	(670,947)	(180,743)	(324,511)	(185,184)	(406,277)	(1,177)	(282,075)	(1,033,283)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102P	(2,853,713)	(620,807)	(167,236)	(300,260)	(171,345)	(375,915)	(1,089)	(260,996)	(956,065)
###		Energy	F30	(97,065)	(17,736)	(4,926)	(9,377)	(6,026)	(15,785)	(82)	(7,436)	(35,698)
###		Simple Cycle Combustion Turbine	F10	(3,328)	(724)	(195)	(350)	(200)	(438)	(1)	(304)	(1,115)
###		Cholla	F10	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(6,124,722)	(1,329,014)	(358,164)	(643,590)	(367,943)	(809,799)	(2,383)	(558,715)	(2,055,113)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(6,124,722)	(1,329,014)	(358,164)	(643,590)	(367,943)	(809,799)	(2,383)	(558,715)	(2,055,113)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(286,478,141)	(62,318,100)	(16,787,705)	(30,141,603)	(17,201,157)	(37,740,344)	(109,381)	(26,199,368)	(95,980,483)

###	Production - Total - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A ACCT	B DESCRIPTION		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
###	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108P	-	-	-	-	-	-	-	-	-
###		Customer - System	F108P	-	-	-	-	-	-	-	-	-
###		System Generation	F108P	-	-	-	-	-	-	-	-	-
###		System Overheads	F108P	(38,217)	(8,137)	(2,200)	(3,977)	(2,305)	(5,191)	(17)	(3,420)	(12,970)
###		Energy	F108P	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(38,217)	(8,137)	(2,200)	(3,977)	(2,305)	(5,191)	(17)	(3,420)	(12,970)
###	111CLH	Accum Prov for Amort-Hydro	F30	(212,306)	(38,793)	(10,773)	(20,510)	(13,180)	(34,526)	(179)	(16,264)	(78,081)
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(23,183)	(5,043)	(1,359)	(2,439)	(1,392)	(3,054)	(9)	(2,120)	(7,767)
###		Energy	F30	(381)	(70)	(19)	(37)	(24)	(62)	(0)	(29)	(140)
###		System Generation	F105P	(4,564,979)	(993,082)	(267,521)	(480,315)	(274,094)	(601,338)	(1,742)	(417,505)	(1,529,382)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(1,977,423)	(430,176)	(115,883)	(208,059)	(118,730)	(260,483)	(755)	(180,852)	(662,486)
###		System Generation	F10	(275,222)	(59,873)	(16,129)	(28,958)	(16,525)	(36,255)	(105)	(25,171)	(92,206)
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Overheads	F102P	(9,229,201)	(2,007,754)	(540,859)	(971,071)	(554,147)	(1,215,749)	(3,522)	(844,087)	(3,092,012)
###		Total Accum Prov for Amort-Intangible		(16,070,390)	(3,495,997)	(941,769)	(1,690,879)	(964,913)	(2,116,941)	(6,134)	(1,469,765)	(5,383,993)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###												
###												
###												
###		TOTAL ACCUM PROV FOR AMORTIZATION		(16,320,913)	(3,542,927)	(954,743)	(1,715,366)	(980,398)	(2,156,657)	(6,330)	(1,489,449)	(5,475,044)

TransmissionTotal - Transmission - Total - Unbundled

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023**

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		50,147,047	12,958,915	3,251,849	5,118,920	2,466,070	6,603,659	56,963	4,601,004	15,089,666
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		18,424,018	3,986,745	1,073,645	1,928,796	1,104,938	2,464,020	7,752	1,671,767	6,186,356
16		Depreciation Expense		11,229,963	2,443,006	658,109	1,181,586	674,279	1,479,307	4,286	1,027,074	3,762,317
17		Amortization Expense		665,484	144,772	38,999	70,020	39,958	87,663	254	60,864	222,954
18		Taxes Other Than Income		2,387,522	513,885	138,825	257,055	146,657	320,133	942	191,788	818,237
19		Income Taxes - Federal		886,128	190,728	51,525	95,406	54,432	118,817	350	71,182	303,689
20		Income Taxes - State		200,684	43,195	11,669	21,607	12,327	26,909	79	16,121	68,777
21		Income Taxes Deferred		2,691,622	579,339	156,507	289,796	165,337	360,908	1,062	216,216	922,457
22		Investment Tax Credit Adj		(21,902)	(4,714)	(1,273)	(2,358)	(1,345)	(2,937)	(9)	(1,759)	(7,506)
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		36,463,519	7,896,957	2,128,005	3,841,908	2,196,581	4,854,820	14,715	3,253,251	12,277,281
26												
27		Operating Revenue For Return		13,683,528	5,061,958	1,123,844	1,277,012	269,489	1,748,839	42,248	1,347,753	2,812,385
28												
29												
30		Rate Base :										
31		Electric Plant In Service		644,451,260	140,196,233	37,766,754	67,807,382	38,694,679	84,892,618	245,958	58,940,430	215,907,205
32		Plant Held For Future Use		(20,794)	(4,108)	(1,181)	(2,284)	(1,415)	(2,020)	(2)	(1,879)	(7,905)
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		1,917,080	567,031	129,205	171,105	94,981	235,919	2,753	189,444	526,643
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		390,107	84,865	22,861	41,046	23,423	51,388	149	35,678	130,695
38		Misc Deferred Debits		938,853	204,242	55,020	98,784	56,371	123,674	358	85,866	314,539
39		Cash Working Capital		1,244,740	269,347	72,536	130,311	74,650	166,471	524	112,946	417,955
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		648,921,247	141,317,611	38,045,196	68,246,343	38,942,689	85,468,050	249,740	59,362,485	217,289,133
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(137,948,914)	(30,009,900)	(8,084,215)	(14,514,604)	(8,282,844)	(18,171,808)	(52,649)	(12,616,576)	(46,216,318)
47		Accum Provision For Amortization		(8,308,844)	(1,807,536)	(486,923)	(874,234)	(498,887)	(1,094,512)	(3,171)	(759,913)	(2,783,670)
48		Accum Deferred Income Taxes		(9,088,687)	(1,977,185)	(532,624)	(956,287)	(545,711)	(1,197,239)	(3,469)	(831,236)	(3,044,936)
49		Unamortized ITC		(6,946)	(1,511)	(407)	(731)	(417)	(915)	(3)	(635)	(2,327)
50		Customer Advance For Construction		(11,448,325)	(3,769,901)	(912,074)	-	-	(341,707)	-	(6,424,643)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(912,215)	(177,479)	(48,727)	(90,795)	(55,999)	(138,767)	(627)	(74,486)	(325,335)
53												
54		Total Rate Base Deductions		(167,713,932)	(37,743,513)	(10,064,970)	(16,436,650)	(9,383,857)	(20,944,949)	(59,919)	(20,707,489)	(52,372,586)
55												
56		Total Rate Base		481,207,315	103,574,098	27,980,226	51,809,693	29,558,833	64,523,101	189,821	38,654,996	164,916,546
57												
58												
59		Return On Rate Base		2.84%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		0.61%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		481,207,315	103,574,098	27,980,226	51,809,693	29,558,833	64,523,101	189,821	38,654,996	164,916,546
74											
75											
76	Return On Ratebase (\$\$)	3.09%	14,876,148	3,201,912	864,987	1,601,656	913,788	1,994,681	5,868	1,194,989	5,098,266
77	Operating & Maintenance Expense		18,424,018	3,986,745	1,073,645	1,928,796	1,104,938	2,464,020	7,752	1,671,767	6,186,356
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		11,229,963	2,443,006	658,109	1,181,586	674,279	1,479,307	4,286	1,027,074	3,762,317
80	Amortization Expense		665,484	144,772	38,999	70,020	39,958	87,663	254	60,864	222,954
81	Taxes Other Than Income		2,387,522	513,885	138,825	257,055	146,657	320,133	942	191,788	818,237
82	Federal Income Taxes		886,128	190,728	51,525	95,406	54,432	118,817	350	71,182	303,689
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		200,684	43,195	11,669	21,607	12,327	26,909	79	16,121	68,777
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		2,691,622	579,339	156,507	289,796	165,337	360,908	1,062	216,216	922,457
87	Investment Tax Credit		(21,902)	(4,714)	(1,273)	(2,358)	(1,345)	(2,937)	(9)	(1,759)	(7,506)
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(9,616,048)	(2,055,553)	(552,750)	(992,410)	(577,847)	(1,316,220)	(4,791)	(855,600)	(3,260,878)
90											
91	Total Revenue Requirements		41,723,619	9,043,317	2,440,242	4,451,154	2,532,523	5,533,282	15,792	3,592,641	14,114,669
92	Operating Revenues		40,530,999	10,903,362	2,699,099	4,126,510	1,888,223	5,287,440	52,172	3,745,405	11,828,788
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		1,192,620	(1,860,046)	(258,857)	324,644	644,299	245,842	(36,380)	(152,764)	2,285,882
96											
97	Existing Revenues		40,530,999	10,903,362	2,699,099	4,126,510	1,888,223	5,287,440	52,172	3,745,405	11,828,788
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		2.94%	-17.06%	-9.59%	7.87%	34.12%	4.65%	-69.73%	-4.08%	19.32%

<u>Transmission - Total - Unbundled</u>			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES							
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
107	440	Residential Sales	A	10,903,362	10,903,362	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	23,994,009	-	2,699,099	4,126,510	-	5,287,440	52,172	-
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				23,994,009	-	2,699,099	4,126,510	-	5,287,440	52,172	-
113											
114	444	Public Street & Highway Lighting	A	5,633,628	-	-	-	1,888,223	-	-	3,745,405
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F10	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		40,530,999	10,903,362	2,699,099	4,126,510	1,888,223	5,287,440	52,172	3,745,405
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126		Demand	F10	-	-	-	-	-	-	-	-
127		Energy	F30	-	-	-	-	-	-	-	-
128				-	-	-	-	-	-	-	-
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F10	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140T	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	-	-	-	-	-	-	-	-
136											
137		Total Sales from Electricity		40,530,999	10,903,362	2,699,099	4,126,510	1,888,223	5,287,440	52,172	3,745,405
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F10	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F10	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
152		Demand	F10	133,059	28,946	7,798	14,000	7,989	17,528	51	12,169
153		Customer	F40	50,530	34,382	5,666	729	9	3,162	345	6,236
154				183,589	63,328	13,463	14,729	7,999	20,690	396	18,406
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	1,715,757	313,506	87,065	165,751	106,516	279,020	1,450	131,437
159		Demand	F10	-	-	-	-	-	-	-	-
160		Demand	F10	7,716,702	1,678,719	452,222	811,930	463,333	1,016,510	2,945	705,757
161				9,432,459	1,992,225	539,287	977,681	569,848	1,295,530	4,395	837,194
162											
163		Total Other Electric Operating Revenues		9,616,048	2,055,553	552,750	992,410	577,847	1,316,220	4,791	855,600
164											
165		Total Electric Operating Revenues		50,147,047	12,958,915	3,251,849	5,118,920	2,466,070	6,603,659	56,963	4,601,004

166 <u>Transmission - Total - Unbundled</u>													
A	B	C	D	E	F	G	H	I	J	L	M		
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>		
170	Miscellaneous Revenues												
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-	-	-
182													
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-
184													
185	Miscellaneous Expenses												
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-
187													
188	DFA Divergence Fairness Adjustment												
189	Production	F105	-	-	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-
192			-	-	-	-	-	-	-	-	-	-	-
193													
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-	-	-
195													
196													
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-	-	-
200													
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-	-	-
207													
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-	-	-
211													
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-	-	-
215													
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-	-	-
219													
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-	-	-
225													
226	507 Rents	F10	-	-	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-	-	-
229													

STEAM POWER GENERATION

<u>Transmission - Total - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor									
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		Cholla	F10	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-
236											
237	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
238		Cholla	F10	-	-	-	-	-	-	-	-
239		Total 511		-	-	-	-	-	-	-	-
240											
241	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
242		Cholla	F10	-	-	-	-	-	-	-	-
243		Total 512		-	-	-	-	-	-	-	-
244											
245	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
246		Cholla	F10	-	-	-	-	-	-	-	-
247		Total 513		-	-	-	-	-	-	-	-
248											
249	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
250		Cholla	F10	-	-	-	-	-	-	-	-
251		Total 514		-	-	-	-	-	-	-	-
252											
253		Total Steam Power Generation		-	-	-	-	-	-	-	-
254											
255											
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
282											
283	536	Water For Power	F10	-	-	-	-	-	-	-	-
284											
285	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
286											
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
290											
291	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
292											
293	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

791			491,754.34	106,978.00	28,818.26	51,741.03	29,526.32	64,778.08	187.68	44,975.03	164,749.94
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972	<u>Transmission - Total - Unbundled</u>		C Factor	GENERAL PLANT								
	A	B		D	E	F	G	H	I	J	L	M
	<u>ACCT</u>	<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
975	398	Misc. Equipment										
976		Situs	F107T	24,251	5,276	1,421	2,552	1,456	3,195	9	2,218	8,125
977		System Generation	F105T	-	-	-	-	-	-	-	-	-
978		System Generation	F105T	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	-	-	-	-	-	-	-	-	-
980		System Overheads	F102T	23,738	5,164	1,391	2,498	1,425	3,127	9	2,171	7,953
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105T	102,154	22,223	5,987	10,748	6,134	13,457	39	9,343	34,224
983		Total Misc. Equipment		150,143	32,663	8,799	15,798	9,015	19,778	57	13,732	50,302
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107T	-	-	-	-	-	-	-	-	-
991		System Generation	F105T	-	-	-	-	-	-	-	-	-
992		System Overheads	F102T	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102T	1,779,538	387,127	104,286	187,238	106,849	234,416	679	162,754	596,190
###	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL GENERAL PLANT		33,698,934	7,330,987	1,974,857	3,545,709	2,023,379	4,439,111	12,861	3,082,048	11,289,981
###												
###												
###												
###	301	Organization										
###		Situs	F107T	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Organization		-	-	-	-	-	-	-	-	-
###												
###	302	Franchise & Consent										
###		Situs	F107T	652,243	141,891	38,223	68,627	39,162	85,919	249	59,653	218,517
###		System Generation	F105T	160,348	34,883	9,397	16,871	9,628	21,122	61	14,665	53,720
###		System Generation	F105T	1,264,287	275,038	74,091	133,025	75,911	166,543	483	115,630	423,568
###		System Generation	F105T	122,502	26,650	7,179	12,889	7,355	16,137	47	11,204	41,041
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Franchise & Consent		2,199,380	478,461	128,890	231,413	132,057	289,721	839	201,152	736,847
###												
###	303	Miscellaneous Intangible Plant										
###		Situs	F107T	2,189,311	476,271	128,300	230,353	131,452	288,395	836	200,231	733,474
###		System Generation	F105T	2,355,392	512,401	138,033	247,828	141,424	310,272	899	215,420	789,115
###		System Overheads	F102T	7,762,132	1,688,602	454,884	816,710	466,060	1,022,494	2,962	709,912	2,600,507
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Miscellaneous Intangible Plant		12,306,836	2,677,273	721,217	1,294,891	738,937	1,621,161	4,697	1,125,563	4,123,096
###												
###	100	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL INTANGIBLE PLANT		14,506,215	3,155,734	850,107	1,526,304	870,994	1,910,882	5,536	1,326,714	4,859,943
###												
###												
###		TOTAL ELECTRIC PLANT IN SERVICE		644,451,260	140,196,233	37,766,754	67,807,382	38,694,679	84,892,618	245,958	58,940,430	215,907,205

Transmission - Total - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	(32,166)	(6,998)	(1,885)	(3,384)	(1,931)	(4,237)	(12)	(2,942)	(10,777)
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	11,373	2,890	704	1,101	516	2,217	10	1,063	2,872
###	Total Plant Held For Future Use		(20,794)	(4,108)	(1,181)	(2,284)	(1,415)	(2,020)	(2)	(1,879)	(7,905)
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102T	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102T	390,107	84,865	22,861	41,046	23,423	51,388	149	35,678	130,695
### 163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102T	-	-	-	-	-	-	-	-	-
###	General Plant	F42	345,234	225,086	37,090	5,719	602	28,862	2,153	45,686	35
###	System Generation	F102T	86,465	18,810	5,067	9,098	5,192	11,390	33	7,908	28,968
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	1,485,382	323,135	87,048	156,288	89,187	195,667	567	135,851	497,640
###	Total Prepayments		1,917,080	567,031	129,205	171,105	94,981	235,919	2,753	189,444	526,643
### 182	Misc Regulatory Assets	F102T	(72,697)	(15,815)	(4,260)	(7,649)	(4,365)	(9,576)	(28)	(6,649)	(24,355)
###	System Generation	F102T	9,114	1,983	534	959	547	1,201	3	834	3,053
###	Simple Cycle Combustion Turbine	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	523,087	113,794	30,654	55,038	31,408	68,905	200	47,841	175,247
###	Total Misc Regulatory Assets		459,504	99,962	26,928	48,348	27,590	60,530	175	42,025	153,945
### 186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	479,137	104,233	28,079	50,413	28,769	63,116	183	43,821	160,523
###	System Overheads	F102T	213	46	12	22	13	28	0	19	71
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102T	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102T	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		479,349	104,279	28,091	50,436	28,781	63,144	183	43,840	160,594

###	<u>Transmission - Total - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-
###	GENERAL PLANT											
###	108GP	General Plant Accumulated Depr										
###		Situs	F107T	(6,612,807)	(1,438,574)	(387,530)	(695,781)	(397,052)	(871,095)	(2,524)	(604,796)	(2,215,455)
###		System Generation	F105T	(10,114)	(2,200)	(593)	(1,064)	(607)	(1,332)	(4)	(925)	(3,388)
###		System Generation	F105T	(41,848)	(9,104)	(2,452)	(4,403)	(2,513)	(5,513)	(16)	(3,827)	(14,020)
###		System Generation	F105T	(4,725,785)	(1,028,064)	(276,945)	(497,234)	(283,750)	(622,521)	(1,804)	(432,212)	(1,583,255)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(1,716,007)	(373,306)	(100,563)	(180,554)	(103,034)	(226,047)	(655)	(156,943)	(574,905)
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F10	(5,099)	(1,109)	(299)	(536)	(306)	(672)	(2)	(466)	(1,708)
###		Cholla	F10	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(13,111,660)	(2,852,357)	(768,382)	(1,379,573)	(787,261)	(1,727,180)	(5,004)	(1,199,170)	(4,392,732)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(13,111,660)	(2,852,357)	(768,382)	(1,379,573)	(787,261)	(1,727,180)	(5,004)	(1,199,170)	(4,392,732)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(137,948,914)	(30,009,900)	(8,084,215)	(14,514,604)	(8,282,844)	(18,171,808)	(52,649)	(12,616,576)	(46,216,318)

###	Transmission - Total - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A ACCT	B DESCRIPTION		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
###	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108T	(96,181)	(20,924)	(5,637)	(10,120)	(5,775)	(12,670)	(37)	(8,797)	(32,223)
###		Customer - System	F108T	-	-	-	-	-	-	-	-	-
###		System Generation	F108T	-	-	-	-	-	-	-	-	-
###		System Overheads	F108T	(22,981)	(4,999)	(1,347)	(2,418)	(1,380)	(3,027)	(9)	(2,102)	(7,699)
###		Energy	F108T	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(119,162)	(25,923)	(6,983)	(12,538)	(7,155)	(15,697)	(45)	(10,898)	(39,922)
###	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107T	(652,243)	(141,891)	(38,223)	(68,627)	(39,162)	(85,919)	(249)	(59,653)	(218,517)
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(1,330,932)	(289,536)	(77,997)	(140,037)	(79,913)	(175,322)	(508)	(121,725)	(445,895)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(576,523)	(125,419)	(33,786)	(60,660)	(34,616)	(75,945)	(220)	(52,728)	(193,150)
###		System Generation	F10	(80,242)	(17,456)	(4,702)	(8,443)	(4,818)	(10,570)	(31)	(7,339)	(26,883)
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(5,549,744)	(1,207,311)	(325,231)	(583,929)	(333,222)	(731,060)	(2,118)	(507,570)	(1,859,302)
###		Total Accum Prov for Amort-Intangible		(8,189,682)	(1,781,613)	(479,940)	(861,696)	(491,732)	(1,078,815)	(3,126)	(749,015)	(2,743,747)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###												
###												
###												
###		TOTAL ACCUM PROV FOR AMORTIZATION		(8,308,844)	(1,807,536)	(486,923)	(874,234)	(498,887)	(1,094,512)	(3,171)	(759,913)	(2,783,670)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		311,834,383	115,663,704	22,740,835	22,049,794	220,332	120,236,908	560,343	30,473,786	(111,319)
74											
75											
76	Return On Ratebase (\$\$)	3.09%	9,640,117	3,575,653	703,015	681,652	6,811	3,717,030	17,323	942,073	(3,441)
77	Operating & Maintenance Expense		17,172,126	5,301,823	1,063,596	1,326,536	4,903	7,937,062	102,003	1,432,931	3,272
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		12,260,331	4,420,588	864,463	874,329	13,289	4,842,965	47,084	1,188,745	8,869
80	Amortization Expense		483,104	176,715	34,831	34,329	314	187,408	1,196	48,101	210
81	Taxes Other Than Income		2,566,736	952,038	187,182	181,494	1,814	989,680	4,612	250,832	(916)
82	Federal Income Taxes		1,216,875	451,356	88,742	86,045	860	469,202	2,187	118,918	(434)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		275,588	102,220	20,098	19,487	195	106,261	495	26,932	(98)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(1,923,929)	(713,612)	(140,304)	(136,041)	(1,359)	(741,827)	(3,457)	(188,015)	687
87	Investment Tax Credit		(22,084)	(8,191)	(1,610)	(1,562)	(16)	(8,515)	(40)	(2,158)	8
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(741,667)	(76,382)	(13,899)	(159,428)	(25,056)	(295,965)	(397)	(170,540)	(1)
90											
91	Total Revenue Requirements		40,927,197	14,182,208	2,806,112	2,906,842	1,755	17,203,301	171,006	3,647,821	8,154
92	Operating Revenues		42,843,019	16,259,366	3,016,497	2,768,676	(3,048)	16,745,181	278,398	3,768,252	9,697
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(1,915,822)	(2,077,158)	(210,385)	138,166	4,803	458,120	(107,392)	(120,432)	(1,543)
96											
97	Existing Revenues		42,843,019	16,259,366	3,016,497	2,768,676	(3,048)	16,745,181	278,398	3,768,252	9,697
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-4.47%	-12.78%	-6.97%	4.99%	-157.56%	2.74%	-38.58%	-3.20%	-15.91%

ELECTRIC REVENUES

<u>Distribution - Total - Unbundled</u>			2020 Protocol (Non-Wgt)								
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
107	440	Residential Sales	A	16,259,366	16,259,366	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	22,818,448	-	3,016,497	2,768,676	-	16,745,181	278,398	-
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				22,818,448	-	3,016,497	2,768,676	-	16,745,181	278,398	-
113											
114	444	Public Street & Highway Lighting	A	3,765,204	-	-	-	(3,048)	-	-	3,768,252
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F10	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		42,843,019	16,259,366	3,016,497	2,768,676	(3,048)	16,745,181	278,398	3,768,252
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-
126		Demand	F10	-	-	-	-	-	-	-	-
127		Energy	F30	-	-	-	-	-	-	-	-
128				-	-	-	-	-	-	-	-
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F10	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140D	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	1	521,159	740	179	144,228	25,046	198,762	-
136											
137		Total Sales from Electricity		43,364,178	16,260,106	3,016,676	2,912,904	21,998	16,943,943	278,398	3,920,456
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F10	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F10	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	1	166,186	38,679	7,629	14,416	-	93,803	26
152		Demand	F10	-	-	-	-	-	-	-	-
153		Customer	F40	-	54,323	36,963	6,091	783	10	3,400	371
154				-	220,508	75,642	13,720	15,200	10	97,203	397
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-
159		Demand	F10	-	-	-	-	-	-	-	-
160		Demand	F10	-	-	-	-	-	-	-	-
161				-	-	-	-	-	-	-	-
162											
163		Total Other Electric Operating Revenues		220,508	75,642	13,720	15,200	10	97,203	397	18,336
164											
165		Total Electric Operating Revenues		43,584,686	16,335,748	3,030,396	2,928,104	22,008	17,041,146	278,795	3,938,792

166 <u>Distribution - Total - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>									
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

<u>Distribution - Total - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>									
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		Cholla	F10	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-
236											
237	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
238		Cholla	F10	-	-	-	-	-	-	-	-
239		Total 511		-	-	-	-	-	-	-	-
240											
241	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
242		Cholla	F10	-	-	-	-	-	-	-	-
243		Total 512		-	-	-	-	-	-	-	-
244											
245	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
246		Cholla	F10	-	-	-	-	-	-	-	-
247		Total 513		-	-	-	-	-	-	-	-
248											
249	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
250		Cholla	F10	-	-	-	-	-	-	-	-
251		Total 514		-	-	-	-	-	-	-	-
252											
253		Total Steam Power Generation		-	-	-	-	-	-	-	-
254											
255											
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
282											
283	536	Water For Power	F10	-	-	-	-	-	-	-	-
284											
285	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
286											
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
290											
291	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
292											
293	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

792 <u>Distribution - Total - Unbundled</u>											
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
795	359	Roads and Trails									
796		Demand	F10	-	-	-	-	-	-	-	-
797		Direct Assigned	A	-	-	-	-	-	-	-	-
798				-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-
800	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
801	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
802				-	-	-	-	-	-	-	-
803		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
805											
DISTRIBUTION PLANT											
806	360	Land and Land Rights									
807		Demand Primary	F20	2,311,686.87	538,039.74	106,121.05	200,536.90	-	1,304,826.84	362.22	161,800.11
808		Assigned	A	-	-	-	-	-	-	-	-
809				2,311,686.87	538,039.74	106,121.05	200,536.90	-	1,304,826.84	362.22	161,800.11
810	361	Structures and Improvements									
811		Demand Primary	F20	4,315,881.90	1,004,511.47	198,126.28	374,399.13	-	2,436,090.56	676.27	302,078.19
812		Assigned	A	-	-	-	-	-	-	-	-
813				4,315,881.90	1,004,511.47	198,126.28	374,399.13	-	2,436,090.56	676.27	302,078.19
814	362	Station Equipment									
815		Demand Primary	F20	50,108,966.01	11,662,745.24	2,300,318.57	4,346,910.77	-	28,283,901.60	7,851.70	3,507,238.13
816		Assigned	A	-	-	-	-	-	-	-	-
817				50,108,966.01	11,662,745.24	2,300,318.57	4,346,910.77	-	28,283,901.60	7,851.70	3,507,238.13
818	364	Poles, Towers & Fixtures									
819		Demand Primary	F20	106,538,731.83	24,796,641.92	4,890,801.84	9,242,145.63	-	60,135,565.49	16,693.83	7,456,883.12
820		Demand Secondary	F22	6,661,125.76	2,520,016.00	633,661.60	407,497.15	-	2,456,067.39	-	643,883.63
821		Assigned	A	-	-	-	-	-	-	-	-
822				113,199,857.59	27,316,657.92	5,524,463.44	9,649,642.77	-	62,591,632.88	16,693.83	8,100,766.75
823	365	Overhead Conductors									
824		Demand Primary	F20	36,676,624.54	8,536,399.02	1,683,689.11	3,181,666.42	-	20,702,044.40	5,746.96	2,567,078.64
825		Demand Secondary	F22	12,209,015.59	4,618,876.10	1,161,422.96	746,891.63	-	4,501,666.25	-	1,180,158.66
826		Assigned	A	-	-	-	-	-	-	-	-
827				48,885,640.13	13,155,275.12	2,845,112.07	3,928,558.04	-	25,203,710.65	5,746.96	3,747,237.29
828	366	Underground Conduit									
829		Demand Primary	F20	7,459,944.31	1,736,284.68	342,458.64	647,143.91	-	4,210,750.04	1,168.92	522,138.12
830		Demand Secondary	F22	7,527,765.91	2,847,880.55	716,103.61	460,514.22	-	2,775,611.96	-	727,655.56
831		Assigned	A	-	-	-	-	-	-	-	-
832				14,987,710.22	4,584,165.23	1,058,562.25	1,107,658.13	-	6,986,362.00	1,168.92	1,249,793.68
833	367	Underground Conductors									
834		Demand Primary	F20	26,684,673.06	6,210,795.56	1,224,995.32	2,314,873.01	-	15,062,108.18	4,181.29	1,867,719.70
835		Demand Secondary	F22	10,733,554.24	4,060,684.24	1,021,064.82	656,629.66	-	3,957,639.21	-	1,037,536.31
836		Assigned	A	-	-	-	-	-	-	-	-
837				37,418,227.30	10,271,479.80	2,246,060.14	2,971,502.67	-	19,019,747.39	4,181.29	2,905,256.01
838	368	Line Transformers									
839		Demand Secondary	F21	96,909,676.48	43,937,089.02	9,263,756.53	5,907,567.01	-	23,190,334.72	70,474.06	14,540,455.14
840		Assigned	A	-	-	-	-	-	-	-	-
841				96,909,676.48	43,937,089.02	9,263,756.53	5,907,567.01	-	23,190,334.72	70,474.06	14,540,455.14
842	369	Services									
843		Customer	F70	55,533,999.98	39,052,849.30	6,435,227.31	2,326,452.61	-	-	-	7,719,470.76
844		Assigned	A	-	-	-	-	-	-	-	-
845				55,533,999.98	39,052,849.30	6,435,227.31	2,326,452.61	-	-	-	7,719,470.76
846	370	Meters									
847		Customer	F60	18,397,784.68	10,484,598.15	1,847,898.25	722,321.90	291,579.07	2,960,496.64	-	1,896,303.38
848		Assigned	A	-	-	-	-	-	-	-	-
849				18,397,784.68	10,484,598.15	1,847,898.25	722,321.90	291,579.07	2,960,496.64	-	1,896,303.38
850	371	Install on Customers' Premises									
851		Demand Primary	F20	-	-	-	-	-	-	-	-
852		Demand Secondary	F22	-	-	-	-	-	-	-	-
853		Assigned	A	172,263.40	-	-	-	-	-	172,263.40	-
854				172,263.40	-	-	-	-	-	172,263.40	-

972	<u>Distribution - Total - Unbundled</u>		C Factor	GENERAL PLANT								
	A	B		D	E	F	G	H	I	J	L	M
	<u>ACCT</u>	<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
975	398	Misc. Equipment										
976		Situs	F107D	59,906	21,913	4,319	4,257	39	23,239	148	5,965	26
977		System Generation	F105D	-	-	-	-	-	-	-	-	-
978		System Generation	F105D	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	-	-	-	-	-	-	-	-	-
980		System Overheads	F102D	23,935	8,755	1,726	1,701	16	9,285	59	2,383	10
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105D	-	-	-	-	-	-	-	-	-
983		Total Misc. Equipment		83,841	30,668	6,045	5,958	55	32,524	208	8,348	36
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107D	-	-	-	-	-	-	-	-	-
991		System Generation	F105D	-	-	-	-	-	-	-	-	-
992		System Overheads	F102D	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102D	1,794,315	656,345	129,366	127,504	1,167	696,057	4,442	178,655	779
###	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	-
###												
###		TOTAL GENERAL PLANT		46,677,524	17,074,246	3,365,337	3,316,892	30,364	18,107,310	115,562	4,647,549	20,264
###												
###												
###												
###	301	Organization										
###		Situs	F107D	-	-	-	-	-	-	-	-	-
###		System Overheads	F102D	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		Total Organization		-	-	-	-	-	-	-	-	-
###												
###	302	Franchise & Consent										
###		Situs	F107D	347,757	127,207	25,072	24,712	226	134,903	861	34,625	151
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		Total Franchise & Consent		347,757	127,207	25,072	24,712	226	134,903	861	34,625	151
###												
###	303	Miscellaneous Intangible Plant										
###		Situs	F107D	1,167,280	426,981	84,158	82,947	759	452,815	2,890	116,223	507
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Overheads	F102D	7,826,586	2,862,899	564,278	556,155	5,091	3,036,117	19,377	779,271	3,398
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		Total Miscellaneous Intangible Plant		8,993,866	3,289,880	648,436	639,102	5,851	3,488,932	22,267	895,494	3,904
###												
###	100	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-
###												
###		TOTAL INTANGIBLE PLANT		9,341,623	3,417,087	673,508	663,813	6,077	3,623,835	23,128	930,119	4,055
###												
###												
###		TOTAL ELECTRIC PLANT IN SERVICE		504,248,219	184,449,758	36,355,076	35,831,743	328,020	195,609,754	1,248,395	50,206,567	218,907

### Distribution - Total - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	14,190	3,606	879	1,373	644	2,766	13	1,326	3,583
###	Total Plant Held For Future Use		14,190	3,606	879	1,373	644	2,766	13	1,326	3,583
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102D	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102D	5,868,039	2,146,479	423,071	416,981	3,817	2,276,351	14,528	584,264	2,547
### 163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102D	-	-	-	-	-	-	-	-	-
###	General Plant	F42	371,148	241,982	39,874	6,149	648	31,029	2,314	49,115	38
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	1,497,716	547,852	107,982	106,427	974	580,999	3,708	149,123	650
###	Total Prepayments		1,868,864	789,833	147,856	112,576	1,622	612,028	6,022	198,238	688
### 182	Misc Regulatory Assets	F102D	(402,388)	(147,190)	(29,011)	(28,594)	(262)	(156,096)	(996)	(40,065)	(175)
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	2,266,590	829,099	163,416	161,063	1,474	879,263	5,612	225,678	984
###	Total Misc Regulatory Assets		1,864,202	681,909	134,404	132,470	1,213	723,168	4,615	185,613	809
### 186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	841	308	61	60	1	326	2	84	0
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102D	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102D	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		841	308	61	60	1	326	2	84	0

### Distribution - Total - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
### 282	Accum Deferred Income Taxes	F104D	(8,640,032)	(3,194,318)	(629,267)	(609,249)	(7,450)	(3,316,608)	(15,386)	(862,781)	(4,972)
###	DITBAL	F104D	(4,699)	(1,737)	(342)	(331)	(4)	(1,804)	(8)	(469)	(3)
###	System Net Plant	F104D	-	-	-	-	-	-	-	-	-
###	Labor	F138D	(3,066,293)	(913,823)	(184,061)	(240,437)	(665)	(1,460,078)	(20,211)	(246,574)	(444)
###	GPS	F104D	-	-	-	-	-	-	-	-	-
###	CIAC	F104D	(388,991)	(143,815)	(28,331)	(27,430)	(335)	(149,320)	(693)	(38,844)	(224)
###	SNPD	F104D	-	-	-	-	-	-	-	-	-
###	SCHMDEXP	F104D	-	-	-	-	-	-	-	-	-
###	TAXDEPR	F104D	-	-	-	-	-	-	-	-	-
###	DGP	F104D	-	-	-	-	-	-	-	-	-
###	IBT	F104D	-	-	-	-	-	-	-	-	-
###	SSGCT	F104D	-	-	-	-	-	-	-	-	-
###	SSGCH	F104D	-	-	-	-	-	-	-	-	-
###	SE	F104D	-	-	-	-	-	-	-	-	-
###	SG	F104D	-	-	-	-	-	-	-	-	-
###	Total Accum Deferred Income Taxes		(12,100,014)	(4,253,692)	(842,002)	(877,447)	(8,455)	(4,927,809)	(36,298)	(1,148,669)	(5,642)
### 283	Accum Deferred Income Taxes	F104D	(269,180)	(99,519)	(19,605)	(18,981)	(232)	(103,329)	(479)	(26,880)	(155)
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Energy	F104D	-	-	-	-	-	-	-	-	-
###	Labor	F138D	(723,843)	(215,721)	(43,450)	(56,759)	(157)	(344,672)	(4,771)	(58,207)	(105)
###	General Plant	F104D	(151,638)	(56,062)	(11,044)	(10,693)	(131)	(58,208)	(270)	(15,142)	(87)
###	System Net Plant	F104D	(7,211)	(2,666)	(525)	(508)	(6)	(2,768)	(13)	(720)	(4)
###	TROJP	F104D	-	-	-	-	-	-	-	-	-
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F104D	-	-	-	-	-	-	-	-	-
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Total Accum Deferred Income Taxes		(1,151,871)	(373,968)	(74,624)	(86,941)	(526)	(508,978)	(5,533)	(100,950)	(351)
### 255	Accum Investment Tax Credit	F104D	(7,004)	(2,589)	(510)	(494)	(6)	(2,689)	(12)	(699)	(4)
###	TOTAL RATE BASE DEDUCTIONS		(14,567,338)	(4,993,917)	(1,022,472)	(960,956)	(59,333)	(5,088,301)	(34,690)	(2,106,955)	(300,714)
ACCUMULATED DEPRECIATION											
PRODUCTION PLANT											
### 108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-
### 108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-
### 108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-
### 108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Wind Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-
### 108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-
###	TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT											
### 108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-
DISTRIBUTION PLANT											
### 108360	Land and Land Rights	F118	(561,948)	(130,792)	(25,797)	(48,749)	-	(317,191)	(88)	(39,332)	-

### Distribution - Total - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 108361	Structures and Improvements	F119	(1,006,899)	(234,353)	(46,223)	(87,348)	-	(568,342)	(158)	(70,475)	-
### 108362	Station Equipment	F120	(13,371,337)	(3,112,148)	(613,829)	(1,159,952)	-	(7,547,424)	(2,095)	(935,890)	-
### 108364	Poles, Towers & Fixtures	F121	(52,357,809.83)	(12,634,648.23)	(2,555,204.68)	(4,463,204.92)	-	(28,950,220.26)	(7,721.32)	(3,746,810.41)	-
### 108365	Overhead Conductors	F122	(17,727,482.51)	(4,770,519.71)	(1,031,727.81)	(1,424,619.66)	-	(9,139,664.30)	(2,084.03)	(1,358,867.01)	-
### 108366	Underground Conduit	F123	(5,106,323.86)	(1,561,828.46)	(360,652.94)	(377,379.94)	-	(2,380,258.66)	(398.25)	(425,805.62)	-
### 108367	Underground Conductors	F124	(14,079,432.22)	(3,864,870.52)	(845,129.60)	(1,118,093.33)	-	(7,156,598.90)	(1,573.30)	(1,093,166.57)	-
### 108368	Line Transformers	F125	(36,360,074.52)	(16,484,998.08)	(3,475,719.76)	(2,216,492.56)	-	(8,700,909.23)	(26,441.55)	(5,455,513.34)	-
### 108369	Services	F126	(20,994,686.29)	(14,763,970.18)	(2,432,844.36)	(879,517.82)	-	-	-	(2,918,353.93)	-
### 108370	Meters	F127	(2,545,471.30)	(1,450,622.68)	(255,670.56)	(99,938.64)	(40,342.15)	(409,606.88)	-	(262,367.77)	(26,922.61)
### 108371	Install on Customers' Premises	F128	(129,712.19)	-	-	-	-	-	(129,712.19)	-	-
### 108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
### 108373	Street Lights	F130	(456,668.94)	-	-	-	-	-	(456,668.94)	-	-
### 108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
### 108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
### 108D	Unclassified Dist Sub - Acct 300	F102D	131,415.00	48,070.50	9,474.70	9,338.31	85.49	50,978.97	325.35	13,084.62	57.05
###	TOTAL DISTRIBUTION PLANT DEPR		(164,566,431.04)	(58,960,680.50)	(11,633,324.00)	(11,865,957.02)	(40,256.66)	(65,119,235.24)	(626,615.25)	(16,293,496.80)	(26,865.56)
###			GENERAL PLANT								
### 108GP	General Plant Accumulated Depr										
###	Situs	F107D	(16,335,117)	(5,975,248)	(1,177,722)	(1,160,769)	(10,626)	(6,336,776)	(40,442)	(1,626,441)	(7,091)
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	Customer - System	F42	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	(1,730,256)	(632,913)	(124,747)	(122,952)	(1,126)	(671,207)	(4,284)	(172,277)	(751)
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Cholla	F10	-	-	-	-	-	-	-	-	-
###	Total General Plant Accumulated Depr		(18,065,373)	(6,608,162)	(1,302,470)	(1,283,721)	(11,752)	(7,007,984)	(44,725)	(1,798,718)	(7,843)
### 108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
### 1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
### 1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR		(18,065,373)	(6,608,162)	(1,302,470)	(1,283,721)	(11,752)	(7,007,984)	(44,725)	(1,798,718)	(7,843)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE		(182,631,804)	(65,568,842)	(12,935,794)	(13,149,678)	(52,008)	(72,127,219)	(671,341)	(18,092,215)	(34,708)

###	Distribution - Total - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A <u>ACCT</u>	B <u>DESCRIPTION</u>		D <u>Jurisdiction</u>	E <u>Schedule 1</u>	F <u>Schedule 36</u>	G <u>Large Power</u>	H <u>High Voltage</u>	I <u>Schedule 10</u>	J <u>Schedules</u>	L <u>Small Power</u>	M <u>Contract 1</u>
###	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108D	(237,589)	(86,908)	(17,130)	(16,883)	(155)	(92,167)	(588)	(23,656)	(103)
###		Customer - System	F108D	-	-	-	-	-	-	-	-	-
###		System Generation	F108D	-	-	-	-	-	-	-	-	-
###		System Overheads	F108D	(23,172)	(8,476)	(1,671)	(1,647)	(15)	(8,989)	(57)	(2,307)	(10)
###		Energy	F108D	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(260,761)	(95,384)	(18,800)	(18,530)	(170)	(101,155)	(646)	(25,963)	(113)
###	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107D	(347,757)	(127,207)	(25,072)	(24,712)	(226)	(134,903)	(861)	(34,625)	(151)
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105D	-	-	-	-	-	-	-	-	-
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Overheads	F102D	(5,595,827)	(2,046,906)	(403,446)	(397,638)	(3,640)	(2,170,753)	(13,854)	(557,161)	(2,429)
###		Total Accum Prov for Amort-Intangible		(5,943,584)	(2,174,113)	(428,518)	(422,349)	(3,866)	(2,305,656)	(14,715)	(591,786)	(2,580)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL ACCUM PROV FOR AMORTIZATION			(6,204,345)	(2,269,497)	(447,318)	(440,879)	(4,036)	(2,406,812)	(15,360)	(617,749)	(2,693)

RetailTotal

- Retail - Total - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		4,254,883	2,923,631	515,004	84,048	8,157	188,562	25,449	512,187	(2,156)
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		3,546,006	2,454,578	438,923	73,236	7,556	132,360	19,526	419,607	220
16		Depreciation Expense		34,219	22,310	3,676	567	60	2,861	213	4,528	4
17		Amortization Expense		675,929	440,693	72,618	11,198	1,180	56,509	4,215	89,447	69
18		Taxes Other Than Income		67,932	36,063	5,981	2,393	840	9,293	354	8,753	4,255
19		Income Taxes - Federal		(271,956)	(144,375)	(23,944)	(9,579)	(3,361)	(37,205)	(1,416)	(35,041)	(17,034)
20		Income Taxes - State		(61,590)	(32,697)	(5,423)	(2,169)	(761)	(8,426)	(321)	(7,936)	(3,858)
21		Income Taxes Deferred		199,452	105,885	17,560	7,025	2,465	27,286	1,039	25,699	12,493
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		4,189,991	2,882,456	509,392	82,671	7,978	182,678	23,610	505,057	(3,851)
26												
27		Operating Revenue For Return		64,892	41,175	5,612	1,378	179	5,884	1,839	7,129	1,695
28												
29												
30		Rate Base :										
31		Electric Plant In Service		10,628,326	6,929,463	1,141,854	176,078	18,547	888,544	66,277	1,406,471	1,091
32		Plant Held For Future Use		354	90	22	34	16	69	0	33	89
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		9,823	6,404	1,055	163	17	821	61	1,300	1
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-	-
38		Misc Deferred Debits		475,777	120,899	29,466	46,052	21,597	92,738	427	44,465	120,133
39		Cash Working Capital		5,904	4,087	731	122	13	220	33	699	0
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		11,120,184	7,060,943	1,173,128	222,449	40,190	982,393	66,799	1,452,968	121,315
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800)	(29)
47		Accum Provision For Amortization		(8,312,679)	(5,419,706)	(893,073)	(137,715)	(14,506)	(694,953)	(51,837)	(1,100,036)	(853)
48		Accum Deferred Income Taxes		(872,284)	(598,894)	(105,976)	(17,517)	(1,812)	(38,206)	(4,892)	(104,928)	(59)
49		Unamortized ITC		-	-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(62,605)	(13,619)	(3,669)	(6,587)	(3,759)	(8,247)	(24)	(5,726)	(20,974)
53												
54		Total Rate Base Deductions		(9,533,212)	(6,218,454)	(1,033,406)	(166,551)	(20,575)	(765,286)	(58,535)	(1,248,489)	(21,916)
55												
56		Total Rate Base		1,586,972	842,489	139,722	55,897	19,615	217,107	8,264	204,479	99,399
57												
58												
59		Return On Rate Base		4.09%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		3.10%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		1,586,972	842,489	139,722	55,897	19,615	217,107	8,264	204,479	99,399
74											
75											
76	Return On Ratebase (\$\$)	3.09%	49,060	26,045	4,319	1,728	606	6,712	255	6,321	3,073
77	Operating & Maintenance Expense		3,546,006	2,454,578	438,923	73,236	7,556	132,360	19,526	419,607	220
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		34,219	22,310	3,676	567	60	2,861	213	4,528	4
80	Amortization Expense		675,929	440,693	72,618	11,198	1,180	56,509	4,215	89,447	69
81	Taxes Other Than Income		67,932	36,063	5,981	2,393	840	9,293	354	8,753	4,255
82	Federal Income Taxes		(271,956)	(144,375)	(23,944)	(9,579)	(3,361)	(37,205)	(1,416)	(35,041)	(17,034)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		(61,590)	(32,697)	(5,423)	(2,169)	(761)	(8,426)	(321)	(7,936)	(3,858)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		199,452	105,885	17,560	7,025	2,465	27,286	1,039	25,699	12,493
87	Investment Tax Credit		-	-	-	-	-	-	-	-	-
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(580,651)	(326,706)	(54,753)	(15,907)	(181)	(72,852)	7,902	(118,142)	(11)
90											
91	Total Revenue Requirements		3,658,401	2,581,796	458,958	68,491	8,403	116,537	31,768	393,236	(789)
92	Operating Revenues		3,674,233	2,596,925	460,251	68,141	7,976	115,710	33,352	394,044	(2,166)
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(15,832)	(15,130)	(1,293)	350	428	827	(1,584)	(808)	1,378
96											
97	Existing Revenues		3,674,233	2,596,925	460,251	68,141	7,976	115,710	33,352	394,044	(2,166)
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-0.43%	-0.58%	-0.28%	0.51%	5.36%	0.71%	-4.75%	-0.21%	-63.60%

Retail - Total - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
166											
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

539	<u>Retail - Total - Unbundled</u>		C	DEPRECIATION EXPENSE								
	A	B		D	E	F	G	H	I	J	L	M
	<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
542	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-
543												
544	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-
545												
546	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-
547												
548	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-
549		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
550		System Generation	F10	-	-	-	-	-	-	-	-	-
551		Wind Generation	F10	-	-	-	-	-	-	-	-	-
552		Total 403OP		-	-	-	-	-	-	-	-	-
553												
554	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-
555												
556	403	Distribution Depreciation										
557		Land Rights	F118	-	-	-	-	-	-	-	-	-
558		Structures	F119	-	-	-	-	-	-	-	-	-
559		Station Equip	F120	-	-	-	-	-	-	-	-	-
560		Poles & Towers	F121	-	-	-	-	-	-	-	-	-
561		OH Conductors	F122	-	-	-	-	-	-	-	-	-
562		UG Conduit	F123	-	-	-	-	-	-	-	-	-
563		UG Conductor	F124	-	-	-	-	-	-	-	-	-
564		Line Transformer	F125	-	-	-	-	-	-	-	-	-
565		Services	F126	-	-	-	-	-	-	-	-	-
566		Meters	F127	-	-	-	-	-	-	-	-	-
567		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-
568		Leased Property	F129	-	-	-	-	-	-	-	-	-
569		Street Lighting	F130	-	-	-	-	-	-	-	-	-
570		Total Distribution Expense		-	-	-	-	-	-	-	-	-
571												
572	403GP	General Depreciation										
573		Situs	F107R	-	-	-	-	-	-	-	-	-
574		System Generation	F105R	-	-	-	-	-	-	-	-	-
575		System Generation	F105R	-	-	-	-	-	-	-	-	-
576		Energy	F30	-	-	-	-	-	-	-	-	-
577		Customer - System	F42	34,219	22,310	3,676	567	60	2,861	213	4,528	4
578		System Generation	F105R	-	-	-	-	-	-	-	-	-
579		System Overheads	F102R	-	-	-	-	-	-	-	-	-
580		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
581		Cholla	F10	-	-	-	-	-	-	-	-	-
582		Total General Expense		34,219	22,310	3,676	567	60	2,861	213	4,528	4
583												
584	403GV0	General Vehicles	F105R	-	-	-	-	-	-	-	-	-
585												
586	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-
587												
588	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-
589												
590												
591		TOTAL DEPRECIATION EXPENSE		34,219	22,310	3,676	567	60	2,861	213	4,528	4
592												
593												
594	404CLG	Amort of LT Plant - Cap. Lease Gen										
595		Situs	F10	-	-	-	-	-	-	-	-	-
596		System Generation	F10	-	-	-	-	-	-	-	-	-
597		System Overheads	F102R	-	-	-	-	-	-	-	-	-
598		System Generation	F10	-	-	-	-	-	-	-	-	-
599		Customer - System	F42	-	-	-	-	-	-	-	-	-
600		System Generation	F10	-	-	-	-	-	-	-	-	-
601		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-	-
602												

AMORTIZATION EXPENSE

972	<u>Retail - Total - Unbundled</u>		C Factor	GENERAL PLANT								
	A <u>ACCT</u>	B <u>DESCRIPTION</u>		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
975	398	Misc. Equipment										
976		Situs	F107R	-	-	-	-	-	-	-	-	-
977		System Generation	F105R	-	-	-	-	-	-	-	-	-
978		System Generation	F105R	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	2,975	1,940	320	49	5	249	19	394	0
980		System Overheads	F102R	-	-	-	-	-	-	-	-	-
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105R	-	-	-	-	-	-	-	-	-
983		Total Misc. Equipment		2,975	1,940	320	49	5	249	19	394	0
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107R	-	-	-	-	-	-	-	-	-
991		System Generation	F105R	-	-	-	-	-	-	-	-	-
992		System Overheads	F102R	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-
###	GV0	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	-
###												
###		TOTAL GENERAL PLANT		671,731	437,955	72,167	11,128	1,172	56,158	4,189	88,892	69
###												
###												
###												
###	301	Organization										
###		Situs	F107R	-	-	-	-	-	-	-	-	-
###		System Overheads	F102R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		Total Organization		-	-	-	-	-	-	-	-	-
###												
###	302	Franchise & Consent										
###		Situs	F107R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		Total Franchise & Consent		-	-	-	-	-	-	-	-	-
###												
###	303	Miscellaneous Intangible Plant										
###		Situs	F107R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Overheads	F102R	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	9,956,595	6,491,508	1,069,687	164,950	17,374	832,387	62,089	1,317,579	1,022
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		Total Miscellaneous Intangible Plant		9,956,595	6,491,508	1,069,687	164,950	17,374	832,387	62,089	1,317,579	1,022
###												
###	100	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-
###												
###		TOTAL INTANGIBLE PLANT		9,956,595	6,491,508	1,069,687	164,950	17,374	832,387	62,089	1,317,579	1,022
###												
###												
###		TOTAL ELECTRIC PLANT IN SERVICE		10,628,326	6,929,463	1,141,854	176,078	18,547	888,544	66,277	1,406,471	1,091

Retail - Total - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	354	90	22	34	16	69	0	33	89
###	Total Plant Held For Future Use		354	90	22	34	16	69	0	33	89
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102R	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	-
### 163	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102R	-	-	-	-	-	-	-	-	-
###	General Plant	F42	9,823	6,404	1,055	163	17	821	61	1,300	1
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	System Energy	F102R	-	-	-	-	-	-	-	-	-
###	System Overheads	F102R	-	-	-	-	-	-	-	-	-
###	Total Prepayments		9,823	6,404	1,055	163	17	821	61	1,300	1
### 182	Misc Regulatory Assets	F102R	(19,172)	(4,872)	(1,187)	(1,856)	(870)	(3,737)	(17)	(1,792)	(4,841)
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F102R	-	-	-	-	-	-	-	-	-
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	System Overheads	F102R	494,703	125,708	30,638	47,883	22,456	96,427	444	46,234	124,912
###	Total Misc Regulatory Assets		475,531	120,837	29,450	46,028	21,586	92,690	427	44,442	120,071
### 186	Misc Deferred Debits	F102R	-	-	-	-	-	-	-	-	-
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	System Generation	F102R	-	-	-	-	-	-	-	-	-
###	System Overheads	F102R	246	63	15	24	11	48	0	23	62
###	System Energy	F102R	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102R	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102R	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		246	63	15	24	11	48	0	23	62

Retail - Total - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102R	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
			GENERAL PLANT								
###	108GP	General Plant Accumulated Depr									
###		Situs	F107R	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-
###		Customer - System	F42	(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800) (29)
###		System Overheads	F102R	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-
###		Cholla	F10	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800) (29)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800) (29)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(285,644)	(186,234)	(30,688)	(4,732)	(498)	(23,880)	(1,781)	(37,800) (29)

###	Retail - Total - Unbundled		C Factor	ACCUMULATED AMORTIZATION						M Contract 1		
	A ACCT	B DESCRIPTION		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10		J Schedules	L Small Power
###	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108R	-	-	-	-	-	-	-	-	-
###		Customer - System	F108R	-	-	-	-	-	-	-	-	-
###		System Generation	F108R	-	-	-	-	-	-	-	-	-
###		System Overheads	F108R	-	-	-	-	-	-	-	-	-
###		Energy	F108R	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-	-
###	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	(8,312,679)	(5,419,706)	(893,073)	(137,715)	(14,506)	(694,953)	(51,837)	(1,100,036)	(853)
###		System Generation	F105R	-	-	-	-	-	-	-	-	-
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Generation	F10	-	-	-	-	-	-	-	-	-
###		System Overheads	F102R	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-Intangible		(8,312,679)	(5,419,706)	(893,073)	(137,715)	(14,506)	(694,953)	(51,837)	(1,100,036)	(853)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL ACCUM PROV FOR AMORTIZATION			(8,312,679)	(5,419,706)	(893,073)	(137,715)	(14,506)	(694,953)	(51,837)	(1,100,036)	(853)

MiscTotal - Misc - Total - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		2,327,467	548,350	140,121	234,524	125,797	348,089	2,417	211,865	716,304
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		2,175,692	497,890	129,219	221,365	121,448	320,271	1,837	196,689	686,973
16		Depreciation Expense		-	-	-	-	-	-	-	-	-
17		Amortization Expense		-	-	-	-	-	-	-	-	-
18		Taxes Other Than Income		-	-	-	-	-	-	-	-	-
19		Income Taxes - Federal		59,183	15,055	3,667	5,725	2,680	11,566	53	5,533	14,903
20		Income Taxes - State		13,403	3,409	830	1,297	607	2,619	12	1,253	3,375
21		Income Taxes Deferred		-	-	-	-	-	-	-	-	-
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		2,248,278	516,354	133,717	228,387	124,734	334,457	1,902	203,476	705,252
26												
27		Operating Revenue For Return		79,189	31,996	6,405	6,137	1,063	13,632	515	8,389	11,052
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		312,487	79,406	19,353	30,246	14,185	60,910	281	29,205	78,903
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-	-
38		Misc Deferred Debits		2,288,673	581,572	141,741	221,526	103,891	446,105	2,056	213,896	577,886
39		Cash Working Capital		(27,516)	(6,297)	(1,634)	(2,800)	(1,536)	(4,050)	(23)	(2,488)	(8,688)
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		2,573,644	654,681	159,459	248,973	116,541	502,965	2,313	240,613	648,100
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		2,573,644	654,681	159,459	248,973	116,541	502,965	2,313	240,613	648,100
57												
58												
59		Return On Rate Base		3.08%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		1.07%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		2,573,644	654,681	159,459	248,973	116,541	502,965	2,313	240,613	648,100
74											
75											
76	Return On Ratebase (\$\$)	3.09%	79,562	20,239	4,930	7,697	3,603	15,549	72	7,438	20,036
77	Operating & Maintenance Expense		2,175,692	497,890	129,219	221,365	121,448	320,271	1,837	196,689	686,973
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		-	-	-	-	-	-	-	-	-
80	Amortization Expense		-	-	-	-	-	-	-	-	-
81	Taxes Other Than Income		-	-	-	-	-	-	-	-	-
82	Federal Income Taxes		59,183	15,055	3,667	5,725	2,680	11,566	53	5,533	14,903
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		13,403	3,409	830	1,297	607	2,619	12	1,253	3,375
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		-	-	-	-	-	-	-	-	-
87	Investment Tax Credit		-	-	-	-	-	-	-	-	-
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(28)	(6)	(2)	(3)	(2)	(4)	(0)	(3)	(9)
90											
91	Total Revenue Requirements		2,327,812	536,587	138,645	236,081	128,336	350,002	1,973	210,911	725,278
92	Operating Revenues		2,327,439	548,344	140,120	234,521	125,795	348,085	2,417	211,862	716,295
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		373	(11,757)	(1,475)	1,560	2,540	1,916	(443)	(951)	8,983
96											
97	Existing Revenues		2,327,439	548,344	140,120	234,521	125,795	348,085	2,417	211,862	716,295
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		0.02%	-2.14%	-1.05%	0.67%	2.02%	0.55%	-18.34%	-0.45%	1.25%

166 Misc - Total - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

ProductionDemand - Production - Demand - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	L	M
									<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>	
									<u>DESCRIPTION</u>									
12										110,252,549	26,747,509	6,950,402	11,687,721	6,149,529	13,507,334	42,086	10,761,993	34,405,974
13																		
14										Operating Revenues								
15										Operating Expenses								
16										71,152,710	16,224,557	4,337,363	7,668,455	4,227,161	8,721,276	17,473	6,823,268	23,133,156
17										26,348,784	6,031,187	1,611,634	2,846,337	1,564,546	3,205,462	6,075	2,537,421	8,546,123
18										3,601,359	1,022,995	236,739	328,532	168,619	554,646	4,639	349,637	935,552
19										3,075,065	667,025	179,512	322,039	184,575	408,570	1,261	279,655	1,032,428
20										(1,823,283)	(395,496)	(106,437)	(190,945)	(109,439)	(242,251)	(747)	(165,814)	(612,152)
21										(1,255,574)	(272,352)	(73,296)	(131,491)	(75,364)	(166,822)	(515)	(114,185)	(421,549)
22										539,222	116,965	31,478	56,471	32,366	71,644	221	49,038	181,039
23										(27,317)	(5,925)	(1,595)	(2,861)	(1,640)	(3,629)	(11)	(2,484)	(9,171)
24										(23,283)	(5,335)	(1,425)	(2,517)	(1,382)	(2,827)	(5)	(2,245)	(7,546)
25										Total Operating Expenses								
26										101,587,683	23,383,621	6,213,973	10,894,020	5,989,442	12,546,067	28,390	9,754,291	32,777,879
27										Operating Revenue For Return								
28										8,664,866	3,363,888	736,429	793,702	160,087	961,267	13,696	1,007,702	1,628,095
29																		
30										Rate Base :								
31										613,109,890	140,105,769	37,448,332	66,173,562	36,419,103	74,795,420	144,468	58,943,483	199,079,753
32										4,687	1,191	290	454	213	914	4	438	1,184
33										104,680	23,987	6,409	11,315	6,214	12,711	24	10,092	33,928
34										-	-	-	-	-	-	-	-	-
35										2,381,377	700,903	160,109	213,250	118,448	293,439	3,373	235,000	656,856
36										-	-	-	-	-	-	-	-	-
37										11,516,894	2,505,426	674,924	1,211,776	691,507	1,517,104	4,395	1,053,316	3,858,446
38										12,364,552	2,566,754	696,824	1,270,526	749,606	1,737,954	6,357	1,078,347	4,258,184
39										197,950	39,927	10,892	20,048	12,067	28,873	118	16,763	69,262
40										-	-	-	-	-	-	-	-	-
41										-	-	-	-	-	-	-	-	-
42										Miscellaneous Rate Base								
43										Total Rate Base Additions								
44										639,680,031	145,943,958	38,997,780	68,900,931	37,997,158	78,386,414	158,739	61,337,439	207,957,612
45										Rate Base Deductions :								
46										(214,785,807)	(49,165,917)	(13,137,882)	(23,202,772)	(12,753,504)	(26,128,125)	(49,495)	(20,684,934)	(69,663,178)
47										(12,240,399)	(2,659,539)	(716,583)	(1,287,089)	(735,140)	(1,615,321)	(4,715)	(1,118,087)	(4,103,924)
48										(101,069,589)	(21,965,043)	(5,918,013)	(10,628,823)	(6,069,792)	(13,333,264)	(38,866)	(9,234,273)	(33,881,515)
49										(8,664)	(1,883)	(507)	(911)	(520)	(1,143)	(3)	(792)	(2,904)
50										-	-	-	-	-	-	-	-	-
51										-	-	-	-	-	-	-	-	-
52										(14,751,154)	(3,322,142)	(889,991)	(1,580,053)	(879,080)	(1,842,787)	(4,124)	(1,397,365)	(4,835,612)
53										Misc Rate Base Deductions								
54										Total Rate Base Deductions								
55										(342,855,613)	(77,114,525)	(20,662,977)	(36,699,648)	(20,438,037)	(42,920,639)	(97,205)	(32,435,451)	(112,487,132)
56										Total Rate Base								
57										296,824,418	68,829,433	18,334,803	32,201,283	17,559,121	35,465,776	61,534	28,901,988	95,470,479
58																		
59										Return On Rate Base								
60										2.92%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
61										Return On Equity								
										0.76%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		296,824,418	68,829,433	18,334,803	32,201,283	17,559,121	35,465,776	61,534	28,901,988	95,470,479
74											
75											
76	Return On Ratebase (\$\$)	3.09%	9,176,095	2,127,808	566,806	995,478	542,827	1,096,397	1,902	893,482	2,951,395
77	Operating & Maintenance Expense		71,152,710	16,224,557	4,337,363	7,668,455	4,227,161	8,721,276	17,473	6,823,268	23,133,156
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		26,348,784	6,031,187	1,611,634	2,846,337	1,564,546	3,205,462	6,075	2,537,421	8,546,123
80	Amortization Expense		3,601,359	1,022,995	236,739	328,532	168,619	554,646	4,639	349,637	935,552
81	Taxes Other Than Income		3,075,065	667,025	179,512	322,039	184,575	408,570	1,261	279,655	1,032,428
82	Federal Income Taxes		(1,823,283)	(395,496)	(106,437)	(190,945)	(109,439)	(242,251)	(747)	(165,814)	(612,152)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		(1,255,574)	(272,352)	(73,296)	(131,491)	(75,364)	(166,822)	(515)	(114,185)	(421,549)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		539,222	116,965	31,478	56,471	32,366	71,644	221	49,038	181,039
87	Investment Tax Credit		(27,317)	(5,925)	(1,595)	(2,861)	(1,640)	(3,629)	(11)	(2,484)	(9,171)
88	Misc Revenue & Expenses		(23,283)	(5,335)	(1,425)	(2,517)	(1,382)	(2,827)	(5)	(2,245)	(7,546)
89	Revenue Credits		(11,993,471)	(2,776,115)	(737,406)	(1,290,579)	(708,329)	(1,452,751)	(3,132)	(1,157,943)	(3,867,218)
90											
91	Total Revenue Requirements		98,770,307	22,735,314	6,043,373	10,598,919	5,823,940	12,189,713	27,161	9,489,830	31,862,057
92	Operating Revenues		98,259,078	23,971,394	6,212,996	10,397,143	5,441,200	12,054,584	38,954	9,604,050	30,538,756
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		511,229	(1,236,080)	(169,623)	201,776	382,739	135,130	(11,793)	(114,220)	1,323,301
96											
97	Existing Revenues		98,259,078	23,971,394	6,212,996	10,397,143	5,441,200	12,054,584	38,954	9,604,050	30,538,756
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		0.52%	-5.16%	-2.73%	1.94%	7.03%	1.12%	-30.27%	-1.19%	4.33%

ELECTRIC REVENUES

<u>Production - Demand - Unbundled</u>			2020 Protocol (Non-Wgt)								
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
107	440	Residential Sales	A	23,971,394	23,971,394	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	59,242,433	-	6,212,996	10,397,143	-	12,054,584	38,954	-
110		Interruptible Demand	F12	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				59,242,433	-	6,212,996	10,397,143	-	12,054,584	38,954	-
113											
114	444	Public Street & Highway Lighting	A	15,045,250	-	-	-	5,441,200	-	-	9,604,050
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F12	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		98,259,078	23,971,394	6,212,996	10,397,143	5,441,200	12,054,584	38,954	9,604,050
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F12	-	-	-	-	-	-	-	-
126		Demand	F12	10,635,472	2,437,128	651,130	1,149,566	631,359	1,291,473	2,416	1,025,356
127		Energy	F30	-	-	-	-	-	-	-	-
128				10,635,472	2,437,128	651,130	1,149,566	631,359	1,291,473	2,416	1,025,356
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F12	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140P	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	-	-	-	-	-	-	-	-
136											
137		Total Sales from Electricity		108,894,550	26,408,523	6,864,126	11,546,709	6,072,559	13,346,057	41,370	10,629,406
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F12	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F12	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
152		Demand	F12	-	-	-	-	-	-	-	-
153		Customer	F40	61,603	41,916	6,907	888	12	3,855	421	7,603
154				61,603	41,916	6,907	888	12	3,855	421	7,603
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-
159		Demand	F12	-	-	-	-	-	-	-	-
160		Demand	F12	1,296,396	297,070	79,369	140,125	76,959	157,422	295	124,984
161				1,296,396	297,070	79,369	140,125	76,959	157,422	295	124,984
162											
163		Total Other Electric Operating Revenues		1,357,998	338,987	86,276	141,013	76,970	161,277	715	132,587
164											
165		Total Electric Operating Revenues		110,252,549	26,747,509	6,950,402	11,687,721	6,149,529	13,507,334	42,086	10,761,993

<u>Production - Demand - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>									
233	510	Maint Supervision & Engineering	110,521	25,326	6,766	11,946	6,561	13,421	25	10,655	35,821
234		Cholla	-	-	-	-	-	-	-	-	-
235		Total 510	110,521	25,326	6,766	11,946	6,561	13,421	25	10,655	35,821
236											
237	511	Maintenance of Structures	1,000,575	229,283	61,258	108,150	59,398	121,501	227	96,465	324,295
238		Cholla	-	-	-	-	-	-	-	-	-
239		Total 511	1,000,575	229,283	61,258	108,150	59,398	121,501	227	96,465	324,295
240											
241	512	Maintenance of Boiler Plant	3,642,296	834,635	222,990	393,688	216,219	442,287	827	351,150	1,180,498
242		Cholla	(4)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	(1)
243		Total 512	3,642,292	834,635	222,990	393,688	216,219	442,286	827	351,150	1,180,497
244											
245	513	Maintenance of Electric Plant	1,529,216	350,421	93,622	165,290	90,780	185,694	347	147,430	495,632
246		Cholla	-	-	-	-	-	-	-	-	-
247		Total 513	1,529,216	350,421	93,622	165,290	90,780	185,694	347	147,430	495,632
248											
249	514	Maint of Misc. Steam Plant	574,550	131,659	35,175	62,102	34,107	69,768	131	55,392	186,216
250		Cholla	-	-	-	-	-	-	-	-	-
251		Total 514	574,550	131,659	35,175	62,102	34,107	69,768	131	55,392	186,216
252											
253		Total Steam Power Generation	11,816,055	2,653,683	711,227	1,263,823	704,601	1,482,719	3,403	1,116,153	3,880,445
254											
255											
256	517	Operation Super & Engineering	-	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	-	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	-	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	-	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	-	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	-	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	-	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	-	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	-	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	-	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	-	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation	-	-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	481,274	110,284	29,465	52,020	28,570	58,441	109	46,399	155,985
282											
283	536	Water For Power	13,477	3,088	825	1,457	800	1,637	3	1,299	4,368
284											
285	537	Hydraulic Expenses	213,693	48,968	13,083	23,098	12,686	25,949	49	20,602	69,260
286											
287	538	Electric Expenses	-	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	1,182,278	270,920	72,382	127,790	70,184	143,565	269	113,982	383,186
290											
291	540	Rents (Hydro Generation)	89,046	20,405	5,452	9,625	5,286	10,813	20	8,585	28,860
292											
293	541	Maint Supervision & Engineering	1,145	262	70	124	68	139	0	110	371

Production - Demand - Unbundled			GENERAL PLANT								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
972											
975	398 Misc. Equipment										
976	Situs	F107P	-	-	-	-	-	-	-	-	-
977	System Generation	F105P	-	-	-	-	-	-	-	-	-
978	System Generation	F105P	-	-	-	-	-	-	-	-	-
979	Customer - System	F42	-	-	-	-	-	-	-	-	-
980	System Overheads	F102P	29,607	6,441	1,735	3,115	1,778	3,900	11	2,708	9,919
981	System Energy	F30	-	-	-	-	-	-	-	-	-
982	Simple Cycle Combustion Turbine	F105P	50,002	10,878	2,930	5,261	3,002	6,587	19	4,573	16,752
983	Total Misc. Equipment		79,609	17,318	4,665	8,376	4,780	10,487	30	7,281	26,671
984											
985	399 Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988											
989	390L General Capital Lease										
990	Situs	F107P	-	-	-	-	-	-	-	-	-
991	System Generation	F105P	-	-	-	-	-	-	-	-	-
992	System Overheads	F102P	-	-	-	-	-	-	-	-	-
993											
994	Remove Capital Lease		-	-	-	-	-	-	-	-	-
995											
996	392L General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998											
999	G00 Unclassified Gen Plant - Acct 300	F102P	2,219,524	482,843	130,071	233,532	133,266	292,375	847	202,994	743,596
###	GV0 Unclassified Gen Veh - Acct 300	F102P	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT		13,771,283	2,995,910	807,051	1,448,990	826,864	1,814,022	5,255	1,259,522	4,613,670
###											
###											
###											
###	301 Organization										
###	Situs	F107P	-	-	-	-	-	-	-	-	-
###	System Overheads	F102P	-	-	-	-	-	-	-	-	-
###	System Generation	F105P	-	-	-	-	-	-	-	-	-
###	Total Organization		-	-	-	-	-	-	-	-	-
###											
###	302 Franchise & Consent										
###	Situs	F107P	-	-	-	-	-	-	-	-	-
###	System Generation	F105P	412,484	89,733	24,173	43,400	24,767	54,336	157	37,725	138,192
###	System Generation	F105P	3,252,296	707,516	190,594	342,198	195,277	428,420	1,241	297,450	1,089,600
###	System Generation	F105P	315,129	68,554	18,468	33,157	18,921	41,512	120	28,821	105,576
###	System Generation	F105P	19,391	4,218	1,136	2,040	1,164	2,554	7	1,774	6,497
###	Total Franchise & Consent		3,999,300	870,022	234,371	420,795	240,129	526,822	1,526	365,769	1,339,865
###											
###	303 Miscellaneous Intangible Plant										
###	Situs	F107P	-	-	-	-	-	-	-	-	-
###	System Generation	F105P	6,059,093	1,318,117	355,081	637,521	363,805	798,155	2,312	554,154	2,029,947
###	System Overheads	F102P	9,681,296	2,106,104	567,353	1,018,639	581,292	1,275,303	3,695	885,435	3,243,475
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Customer - System	F42	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F12	-	-	-	-	-	-	-	-	-
###	System Generation	F105P	-	-	-	-	-	-	-	-	-
###	Total Miscellaneous Intangible Plant		15,740,389	3,424,221	922,433	1,656,160	945,098	2,073,458	6,007	1,439,590	5,273,422
###											
###	100 Unclass Intangible Plant - Acct 300	F102P	-	-	-	-	-	-	-	-	-
###	TOTAL INTANGIBLE PLANT		19,739,689	4,294,243	1,156,804	2,076,956	1,185,227	2,600,280	7,534	1,805,359	6,613,287
###											
###	TOTAL ELECTRIC PLANT IN SERVICE		613,109,890	140,105,769	37,448,332	66,173,562	36,419,103	74,795,420	144,468	58,943,483	199,079,753

Production - Demand - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
105	Plant Held For Future Use										
	Situs	F20	-	-	-	-	-	-	-	-	-
	System Generation	F12	-	-	-	-	-	-	-	-	-
	System Generation	F12	-	-	-	-	-	-	-	-	-
	System Generation	F12	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-
	General	F102	4,687	1,191	290	454	213	914	4	438	1,184
	Total Plant Held For Future Use		4,687	1,191	290	454	213	914	4	438	1,184
114	Electric Plant Acquisition Adjust	F12	5,875,339	1,346,339	359,703	635,053	348,781	713,447	1,335	566,436	1,904,246
115	Accum Provision for Asset Acq Adj	F12	(5,770,660)	(1,322,352)	(353,294)	(623,738)	(342,566)	(700,735)	(1,311)	(556,344)	(1,870,318)
128	Pensions	F102P	-	-	-	-	-	-	-	-	-
124	Weatherization	F40	-	-	-	-	-	-	-	-	-
151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
	Cholla	F30	-	-	-	-	-	-	-	-	-
	Total Fuel Stock		-	-	-	-	-	-	-	-	-
152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
154	Materials and Supplies	F102P	11,516,894	2,505,426	674,924	1,211,776	691,507	1,517,104	4,395	1,053,316	3,858,446
163	Stores Expense Undistributed	F102P	-	-	-	-	-	-	-	-	-
25318	Provo Working Capital Deposit	F102P	-	-	-	-	-	-	-	-	-
165	Prepayments	F102P	-	-	-	-	-	-	-	-	-
	General Plant	F42	420,888	274,411	45,218	6,973	734	35,187	2,625	55,697	43
	System Generation	F102P	107,851	23,462	6,320	11,348	6,476	14,207	41	9,864	36,133
	System Energy	F102P	-	-	-	-	-	-	-	-	-
	System Overheads	F102P	1,852,638	403,029	108,570	194,929	111,238	244,045	707	169,439	620,680
	Total Prepayments		2,381,377	700,903	160,109	213,250	118,448	293,439	3,373	235,000	656,856
182	Misc Regulatory Assets	F102P	1,200,052	261,064	70,327	126,266	72,054	158,081	458	109,755	402,047
	System Generation	F102P	112,449	24,463	6,590	11,832	6,752	14,813	43	10,284	37,673
	Simple Cycle Combustion Turbine	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	Energy	F30	3,534,410	645,813	179,352	341,443	219,419	574,773	2,987	270,757	1,299,867
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Overheads	F102P	1,605,370	349,238	94,079	168,913	96,391	211,473	613	146,824	537,839
	Total Misc Regulatory Assets		6,452,280	1,280,577	350,348	648,453	394,616	959,139	4,100	537,621	2,277,426
186	Misc Deferred Debits	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	-	-	-	-	-	-	-	-	-
	System Generation	F102P	5,911,583	1,286,027	346,436	622,000	354,948	778,724	2,256	540,663	1,980,527
	System Overheads	F102P	689	150	40	73	41	91	0	63	231
	System Energy	F102P	-	-	-	-	-	-	-	-	-
	System Net Steam Plant	F102P	-	-	-	-	-	-	-	-	-
	Excise Tax	F102P	-	-	-	-	-	-	-	-	-
	Total Misc Deferred Debits		5,912,272	1,286,177	346,477	622,073	354,990	778,815	2,256	540,726	1,980,758

###	<u>Production - Demand - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102P	-	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-
###	GENERAL PLANT											
###	108GP	General Plant Accumulated Depr										
###		Situs	F107P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(12,615)	(2,744)	(739)	(1,327)	(757)	(1,662)	(5)	(1,154)	(4,226)
###		System Generation	F105P	(52,199)	(11,356)	(3,059)	(5,492)	(3,134)	(6,876)	(20)	(4,774)	(17,488)
###		System Generation	F105P	(2,313,148)	(503,210)	(135,557)	(243,383)	(138,888)	(304,708)	(883)	(211,557)	(774,962)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102P	(2,140,285)	(465,605)	(125,427)	(225,195)	(128,509)	(281,937)	(817)	(195,747)	(717,049)
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F12	(2,496)	(572)	(153)	(270)	(148)	(303)	(1)	(241)	(809)
###		Cholla	F12	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(4,520,743)	(983,488)	(264,935)	(475,667)	(271,437)	(595,485)	(1,725)	(413,472)	(1,514,534)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(4,520,743)	(983,488)	(264,935)	(475,667)	(271,437)	(595,485)	(1,725)	(413,472)	(1,514,534)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(214,785,807)	(49,165,917)	(13,137,882)	(23,202,772)	(12,753,504)	(26,128,125)	(49,495)	(20,684,934)	(69,663,178)

###	Production - Demand - Unbundled			ACCUMULATED AMORTIZATION								
	A	B	C	D	E	F	G	H	I	J	L	M
	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
###	111CLS	Accum Prov for Amort-Steam	F12	-	-	-	-	-	-	-	-	-
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108P	-	-	-	-	-	-	-	-	-
###		Customer - System	F108P	-	-	-	-	-	-	-	-	-
###		System Generation	F108P	-	-	-	-	-	-	-	-	-
###		System Overheads	F108P	(28,663)	(6,103)	(1,650)	(2,983)	(1,729)	(3,893)	(13)	(2,565)	(9,728)
###		Energy	F108P	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(28,663)	(6,103)	(1,650)	(2,983)	(1,729)	(3,893)	(13)	(2,565)	(9,728)
###	111CLH	Accum Prov for Amort-Hydro	F30	(159,229)	(29,095)	(8,080)	(15,382)	(9,885)	(25,894)	(135)	(12,198)	(58,561)
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(17,387)	(3,782)	(1,019)	(1,829)	(1,044)	(2,290)	(7)	(1,590)	(5,825)
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(3,423,735)	(744,811)	(200,641)	(360,236)	(205,571)	(451,004)	(1,307)	(313,129)	(1,147,036)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(1,483,067)	(322,632)	(86,912)	(156,044)	(89,048)	(195,362)	(566)	(135,639)	(496,864)
###		System Generation	F12	(206,417)	(47,301)	(12,637)	(22,311)	(12,254)	(25,065)	(47)	(19,900)	(66,901)
###		System Generation	F12	-	-	-	-	-	-	-	-	-
###		System Overheads	F102P	(6,921,901)	(1,505,815)	(405,644)	(728,303)	(415,611)	(911,812)	(2,642)	(633,065)	(2,319,009)
###		Total Accum Prov for Amort-Intangible		(12,052,507)	(2,624,341)	(706,853)	(1,268,724)	(723,526)	(1,585,533)	(4,568)	(1,103,324)	(4,035,636)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL ACCUM PROV FOR AMORTIZATION			(12,240,399)	(2,659,539)	(716,583)	(1,287,089)	(735,140)	(1,615,321)	(4,715)	(1,118,087)	(4,103,924)

ProductionEnergy - Production - Energy - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	D	E	F	G	H	I	J	L	M		
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>DESCRIPTION</u>										
3											
4											
5											
6											
7											
8											
9											
12											
13											
12			95,551,847	17,045,425	4,746,997	9,083,325	5,917,697	16,079,472	103,511	7,103,981	35,471,439
13											
14											
15											
16			100,991,304	18,484,187	5,131,489	9,763,115	6,267,352	16,399,341	85,012	7,748,948	37,111,859
17			8,789,311	1,612,658	447,512	850,742	545,258	1,423,425	7,339	676,155	3,226,222
18			1,200,560	340,963	78,906	109,507	56,216	184,948	1,547	116,530	311,942
19			1,096,477	237,842	64,009	114,830	65,814	145,684	449	99,717	368,133
20			(16,851,614)	(3,655,355)	(983,742)	(1,764,801)	(1,011,488)	(2,238,996)	(6,908)	(1,532,531)	(5,657,792)
21			(418,525)	(90,784)	(24,432)	(43,830)	(25,121)	(55,607)	(172)	(38,062)	(140,516)
22			20,044	4,348	1,170	2,099	1,203	2,663	8	1,823	6,730
23			(9,106)	(1,975)	(532)	(954)	(547)	(1,210)	(4)	(828)	(3,057)
24			(7,761)	(1,418)	(394)	(750)	(482)	(1,262)	(7)	(595)	(2,854)
25											
26			94,810,692	16,930,465	4,713,986	9,029,958	5,898,206	15,858,987	87,266	7,071,158	35,220,666
27											
28			741,155	114,961	33,010	53,367	19,491	220,485	16,246	32,823	250,773
29											
30											
31											
32			207,099,915	38,227,966	10,596,358	20,102,500	12,834,331	33,336,239	169,869	16,029,883	75,802,768
33			1,562	397	97	151	71	305	1	146	395
34			34,893	6,376	1,771	3,371	2,166	5,674	29	2,673	12,833
35			-	-	-	-	-	-	-	-	-
36			798,046	234,560	53,619	71,531	39,738	98,373	1,126	78,722	220,377
37			8,229,810	1,503,764	417,617	795,043	510,914	1,338,348	6,955	630,453	3,026,716
38			3,838,965	835,142	224,975	403,925	230,502	505,701	1,465	351,105	1,286,149
39			4,139,605	859,519	233,335	425,412	250,955	581,701	2,126	361,103	1,425,455
40			(781,743)	(157,680)	(43,014)	(79,175)	(47,654)	(114,024)	(465)	(66,201)	(273,529)
41			-	-	-	-	-	-	-	-	-
42			-	-	-	-	-	-	-	-	-
43											
44			223,361,053	41,510,044	11,484,757	21,722,758	13,821,023	35,752,316	181,107	17,387,885	81,501,162
45											
46											
47			(71,692,334)	(13,152,182)	(3,649,823)	(6,938,831)	(4,447,653)	(11,612,219)	(59,886)	(5,514,433)	(26,317,306)
48			(4,080,514)	(883,388)	(238,159)	(428,277)	(245,257)	(541,336)	(1,615)	(371,362)	(1,371,119)
49			(33,689,863)	(7,321,681)	(1,972,671)	(3,542,941)	(2,023,264)	(4,444,421)	(12,955)	(3,078,091)	(11,293,838)
50			(2,888)	(628)	(169)	(304)	(173)	(381)	(1)	(264)	(968)
51			-	-	-	-	-	-	-	-	-
52			(82,564,062)	(17,799,923)	(4,802,084)	(8,647,257)	(4,966,824)	(11,019,197)	(33,658)	(7,482,348)	(27,812,771)
53											
54			(192,029,660)	(39,157,802)	(10,662,907)	(19,557,609)	(11,683,172)	(27,617,555)	(108,115)	(16,446,498)	(66,796,002)
55											
56			31,331,393	2,352,242	821,851	2,165,149	2,137,851	8,134,762	72,991	941,386	14,705,160
57											
58											
59			2.37%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60											
61			-0.35%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		31,331,393	2,352,242	821,851	2,165,149	2,137,851	8,134,762	72,991	941,386	14,705,160
74											
75											
76	Return On Ratebase (\$\$)	3.09%	968,586	72,718	25,407	66,934	66,090	251,480	2,256	29,102	454,599
77	Operating & Maintenance Expense		100,991,304	18,484,187	5,131,489	9,763,115	6,267,352	16,399,341	85,012	7,748,948	37,111,859
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		8,789,311	1,612,658	447,512	850,742	545,258	1,423,425	7,339	676,155	3,226,222
80	Amortization Expense		1,200,560	340,963	78,906	109,507	56,216	184,948	1,547	116,530	311,942
81	Taxes Other Than Income		1,096,477	237,842	64,009	114,830	65,814	145,684	449	99,717	368,133
82	Federal Income Taxes		(16,851,614)	(3,655,355)	(983,742)	(1,764,801)	(1,011,488)	(2,238,996)	(6,908)	(1,532,531)	(5,657,792)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		(418,525)	(90,784)	(24,432)	(43,830)	(25,121)	(55,607)	(172)	(38,062)	(140,516)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		20,044	4,348	1,170	2,099	1,203	2,663	8	1,823	6,730
87	Investment Tax Credit		(9,106)	(1,975)	(532)	(954)	(547)	(1,210)	(4)	(828)	(3,057)
88	Misc Revenue & Expenses		(7,761)	(1,418)	(394)	(750)	(482)	(1,262)	(7)	(595)	(2,854)
89	Revenue Credits		(3,997,824)	(740,709)	(204,128)	(384,523)	(246,917)	(648,080)	(3,501)	(307,219)	(1,462,747)
90											
91	Total Revenue Requirements		91,781,454	16,262,474	4,535,266	8,712,368	5,717,378	15,462,387	86,021	6,793,042	34,212,518
92	Operating Revenues		91,554,023	16,304,717	4,542,869	8,698,801	5,670,779	15,431,393	100,010	6,796,762	34,008,692
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		227,431	(42,243)	(7,603)	13,567	46,599	30,995	(13,989)	(3,720)	203,826
96											
97	Existing Revenues		91,554,023	16,304,717	4,542,869	8,698,801	5,670,779	15,431,393	100,010	6,796,762	34,008,692
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		0.25%	-0.26%	-0.17%	0.16%	0.82%	0.20%	-13.99%	-0.05%	0.60%

<u>Production - Energy - Unbundled</u>			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES							
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
107	440	Residential Sales	A	16,304,717	16,304,717	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	62,781,765	-	4,542,869	8,698,801	-	15,431,393	100,010	-
110		Interruptible Demand	F30	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				62,781,765	-	4,542,869	8,698,801	-	15,431,393	100,010	-
113											
114	444	Public Street & Highway Lighting	A	12,467,541	-	-	-	5,670,779	-	-	6,796,762
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F30	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		91,554,023	16,304,717	4,542,869	8,698,801	5,670,779	15,431,393	100,010	6,796,762
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F30	-	-	-	-	-	-	-	-
126		Demand	F30	3,545,157	647,777	179,897	342,481	220,086	576,520	2,996	271,580
127		Energy	F30	-	-	-	-	-	-	-	-
128				3,545,157	647,777	179,897	342,481	220,086	576,520	2,996	271,580
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F30	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140P	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	-	-	-	-	-	-	-	-
136											
137		Total Sales from Electricity		95,099,180	16,952,494	4,722,766	9,041,282	5,890,866	16,007,913	103,006	7,068,342
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F30	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F30	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
152		Demand	F30	-	-	-	-	-	-	-	-
153		Customer	F40	20,534	13,972	2,302	296	4	1,285	140	2,534
154				20,534	13,972	2,302	296	4	1,285	140	2,534
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-
159		Demand	F30	-	-	-	-	-	-	-	-
160		Demand	F30	432,132	78,960	21,928	41,746	26,827	70,274	365	33,104
161				432,132	78,960	21,928	41,746	26,827	70,274	365	33,104
162											
163		Total Other Electric Operating Revenues		452,666	92,932	24,231	42,042	26,831	71,559	505	35,638
164											
165		Total Electric Operating Revenues		95,551,847	17,045,425	4,746,997	9,083,325	5,917,697	16,079,472	103,511	7,103,981

<u>Production - Energy - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
233	510	Maint Supervision & Engineering	36,840	6,732	1,869	3,559	2,287	5,991	31	2,822	13,549
234		Cholla	-	-	-	-	-	-	-	-	-
235		Total 510	36,840	6,732	1,869	3,559	2,287	5,991	31	2,822	13,549
236											
237	511	Maintenance of Structures	333,525	60,942	16,925	32,220	20,706	54,239	282	25,550	122,662
238		Cholla	-	-	-	-	-	-	-	-	-
239		Total 511	333,525	60,942	16,925	32,220	20,706	54,239	282	25,550	122,662
240											
241	512	Maintenance of Boiler Plant	1,214,099	221,842	61,609	117,288	75,372	197,439	1,026	93,007	446,515
242		Cholla	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
243		Total 512	1,214,097	221,842	61,609	117,288	75,372	197,439	1,026	93,007	446,514
244											
245	513	Maintenance of Electric Plant	509,739	93,140	25,866	49,243	31,645	82,895	431	39,049	187,469
246		Cholla	-	-	-	-	-	-	-	-	-
247		Total 513	509,739	93,140	25,866	49,243	31,645	82,895	431	39,049	187,469
248											
249	514	Maint of Misc. Steam Plant	191,517	34,994	9,718	18,502	11,890	31,145	162	14,671	70,435
250		Cholla	-	-	-	-	-	-	-	-	-
251		Total 514	191,517	34,994	9,718	18,502	11,890	31,145	162	14,671	70,435
252											
253		Total Steam Power Generation	49,996,332	9,135,410	2,537,036	4,829,912	3,103,816	8,130,501	42,249	3,830,020	18,387,388
254											
255											
256	517	Operation Super & Engineering	-	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	-	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	-	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	-	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	-	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	-	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	-	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	-	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	-	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	-	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	-	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation	-	-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	160,425	29,313	8,141	15,498	9,959	26,089	136	12,290	59,000
282											
283	536	Water For Power	4,492	821	228	434	279	731	4	344	1,652
284											
285	537	Hydraulic Expenses	71,231	13,015	3,615	6,881	4,422	11,584	60	5,457	26,197
286											
287	538	Electric Expenses	-	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	394,093	72,009	19,998	38,071	24,466	64,088	333	30,190	144,937
290											
291	540	Rents (Hydro Generation)	29,682	5,424	1,506	2,867	1,843	4,827	25	2,274	10,916
292											
293	541	Maint Supervision & Engineering	382	70	19	37	24	62	0	29	140

### ### Production - Energy - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	1,562	397	97	151	71	305	1	146	395
###	Total Plant Held For Future Use		1,562	397	97	151	71	305	1	146	395
### 114	Electric Plant Acquisition Adjust	F30	1,958,446	357,850	99,380	189,196	121,582	318,486	1,655	150,029	720,267
###	115 Accum Provision for Asset Acq Adj	F30	(1,923,553)	(351,475)	(97,610)	(185,825)	(119,416)	(312,812)	(1,626)	(147,356)	(707,434)
###	128 Pensions	F102P	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		8,533,209	1,559,202	433,013	824,353	529,749	1,387,687	7,211	653,695	3,138,299
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	(64,973)	(11,872)	(3,297)	(6,277)	(4,034)	(10,566)	(55)	(4,977)	(23,895)
### 25317	DG&T Working Capital Deposit	F30	(238,427)	(43,566)	(12,099)	(23,033)	(14,802)	(38,773)	(201)	(18,265)	(87,687)
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102P	3,838,965	835,142	224,975	403,925	230,502	505,701	1,465	351,105	1,286,149
### 163	Stores Expense Undistributed	F102P	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102P	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102P	-	-	-	-	-	-	-	-	-
###	General Plant	F42	140,296	91,470	15,073	2,324	245	11,729	875	18,566	14
###	System Generation	F102P	35,950	7,821	2,107	3,783	2,159	4,736	14	3,288	12,044
###	System Energy	F102P	4,253	925	249	448	255	560	2	389	1,425
###	System Overheads	F102P	617,546	134,343	36,190	64,976	37,079	81,348	236	56,480	206,893
###	Total Prepayments		798,046	234,560	53,619	71,531	39,738	98,373	1,126	78,722	220,377
### 182	Misc Regulatory Assets	F102P	400,017	87,021	23,442	42,089	24,018	52,694	153	36,585	134,016
###	System Generation	F102P	37,483	8,154	2,197	3,944	2,251	4,938	14	3,428	12,558
###	Simple Cycle Combustion Turbine	F102P	-	-	-	-	-	-	-	-	-
###	System Generation	F102P	-	-	-	-	-	-	-	-	-
###	Energy	F30	1,178,137	215,271	59,784	113,814	73,140	191,591	996	90,252	433,289
###	System Generation	F102P	-	-	-	-	-	-	-	-	-
###	System Overheads	F102P	535,123	116,413	31,360	56,304	32,130	70,491	204	48,941	179,280
###	Total Misc Regulatory Assets		2,150,760	426,859	116,783	216,151	131,539	319,713	1,367	179,207	759,142
### 186	Misc Deferred Debits	F102P	-	-	-	-	-	-	-	-	-
###	System Generation	F102P	-	-	-	-	-	-	-	-	-
###	System Generation	F102P	-	-	-	-	-	-	-	-	-
###	System Generation	F102P	1,970,528	428,676	115,479	207,333	118,316	259,575	752	180,221	660,176
###	System Overheads	F102P	230	50	13	24	14	30	0	21	77
###	System Energy	F102P	18,088	3,935	1,060	1,903	1,086	2,383	7	1,654	6,060
###	System Net Steam Plant	F102P	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102P	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		1,988,845	432,661	116,552	209,261	119,416	261,988	759	181,896	666,313

###	<u>Production - Energy - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102P	-	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-
###	GENERAL PLANT											
###	108GP	General Plant Accumulated Depr										
###		Situs	F107P	-	-	-	-	-	-	-	-	-
###		System Generation	F105P	(4,205)	(915)	(246)	(442)	(252)	(554)	(2)	(385)	(1,409)
###		System Generation	F105P	(17,400)	(3,785)	(1,020)	(1,831)	(1,045)	(2,292)	(7)	(1,591)	(5,829)
###		System Generation	F105P	(771,049)	(167,737)	(45,186)	(81,128)	(46,296)	(101,569)	(294)	(70,519)	(258,321)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102P	(713,428)	(155,202)	(41,809)	(75,065)	(42,836)	(93,979)	(272)	(65,249)	(239,016)
###		Energy	F30	(97,065)	(17,736)	(4,926)	(9,377)	(6,026)	(15,785)	(82)	(7,436)	(35,698)
###		Simple Cycle Combustion Turbine	F30	(832)	(152)	(42)	(80)	(52)	(135)	(1)	(64)	(306)
###		Cholla	F30	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(1,603,979)	(345,526)	(93,229)	(167,923)	(96,507)	(214,314)	(658)	(145,243)	(540,579)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(1,603,979)	(345,526)	(93,229)	(167,923)	(96,507)	(214,314)	(658)	(145,243)	(540,579)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE											
###				(71,692,334)	(13,152,182)	(3,649,823)	(6,938,831)	(4,447,653)	(11,612,219)	(59,886)	(5,514,433)	(26,317,306)

TransmissionDemand - Transmission - Demand - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		37,306,891	9,974,522	2,481,586	3,846,066	1,811,019	4,669,973	25,831	3,527,461	10,970,434
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		13,186,249	2,959,193	792,261	1,406,480	784,533	1,670,246	4,154	1,241,500	4,327,881
16		Depreciation Expense		8,422,472	1,832,257	493,582	886,190	505,709	1,109,478	3,214	770,306	2,821,735
17		Amortization Expense		499,113	108,579	29,249	52,515	29,968	65,747	190	45,648	167,215
18		Taxes Other Than Income		1,790,641	385,414	104,118	192,791	109,993	240,100	706	143,841	613,678
19		Income Taxes - Federal		797,267	171,602	46,358	85,839	48,973	106,902	314	64,044	273,235
20		Income Taxes - State		150,513	32,396	8,752	16,205	9,245	20,182	59	12,091	51,583
21		Income Taxes Deferred		2,018,717	434,504	117,380	217,347	124,002	270,681	796	162,162	691,843
22		Investment Tax Credit Adj		(16,426)	(3,536)	(955)	(1,769)	(1,009)	(2,203)	(6)	(1,320)	(5,630)
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		26,848,545	5,920,410	1,590,746	2,855,599	1,611,415	3,481,133	9,429	2,438,271	8,941,540
26												
27		Operating Revenue For Return		10,458,347	4,054,111	890,841	990,467	199,603	1,188,840	16,402	1,089,190	2,028,894
28												
29												
30		Rate Base :										
31		Electric Plant In Service		483,338,445	110,337,845	29,496,480	52,139,255	28,717,213	59,064,398	115,394	46,419,250	157,048,610
32		Plant Held For Future Use		(15,595)	(3,361)	(949)	(1,782)	(1,045)	(1,267)	2	(1,529)	(5,665)
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		1,437,810	425,273	96,904	128,329	71,235	176,939	2,065	142,083	394,982
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		292,580	63,649	17,146	30,784	17,567	38,541	112	26,759	98,022
38		Misc Deferred Debits		704,140	153,181	41,265	74,088	42,279	92,755	269	64,399	235,904
39		Cash Working Capital		933,555	202,011	54,402	97,733	55,988	124,853	393	84,709	313,466
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		486,690,935	111,178,598	29,705,248	52,468,407	28,903,238	59,496,220	118,233	46,735,672	158,085,319
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(103,461,686)	(22,507,470)	(6,063,171)	(10,885,964)	(6,212,130)	(13,628,817)	(39,486)	(9,462,451)	(34,662,197)
47		Accum Provision For Amortization		(6,231,633)	(1,356,350)	(365,350)	(655,848)	(374,124)	(820,264)	(2,369)	(570,233)	(2,087,095)
48		Accum Deferred Income Taxes		(6,816,515)	(1,482,889)	(399,468)	(717,215)	(409,283)	(897,930)	(2,602)	(623,427)	(2,283,702)
49		Unamortized ITC		(5,210)	(1,133)	(305)	(548)	(313)	(686)	(2)	(476)	(1,745)
50		Customer Advance For Construction		(8,586,244)	(2,827,426)	(684,056)	-	-	(256,281)	-	(4,818,482)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(232,551)	(51,060)	(13,734)	(24,585)	(13,936)	(30,217)	(83)	(21,469)	(77,469)
53												
54		Total Rate Base Deductions		(125,333,839)	(28,226,328)	(7,526,084)	(12,284,159)	(7,009,785)	(15,634,194)	(44,541)	(15,496,538)	(39,112,208)
55												
56		Total Rate Base		361,357,096	82,952,269	22,179,163	40,184,247	21,893,452	43,862,026	73,692	31,239,134	118,973,111
57												
58												
59		Return On Rate Base		2.89%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		0.71%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		361,357,096	82,952,269	22,179,163	40,184,247	21,893,452	43,862,026	73,692	31,239,134	118,973,111
74											
75											
76	Return On Ratebase (\$\$)	3.09%	11,171,073	2,564,405	685,652	1,242,265	676,819	1,355,960	2,278	965,733	3,677,961
77	Operating & Maintenance Expense		13,186,249	2,959,193	792,261	1,406,480	784,533	1,670,246	4,154	1,241,500	4,327,881
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		8,422,472	1,832,257	493,582	886,190	505,709	1,109,478	3,214	770,306	2,821,735
80	Amortization Expense		499,113	108,579	29,249	52,515	29,968	65,747	190	45,648	167,215
81	Taxes Other Than Income		1,790,641	385,414	104,118	192,791	109,993	240,100	706	143,841	613,678
82	Federal Income Taxes		797,267	171,602	46,358	85,839	48,973	106,902	314	64,044	273,235
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		150,513	32,396	8,752	16,205	9,245	20,182	59	12,091	51,583
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		2,018,717	434,504	117,380	217,347	124,002	270,681	796	162,162	691,843
87	Investment Tax Credit		(16,426)	(3,536)	(955)	(1,769)	(1,009)	(2,203)	(6)	(1,320)	(5,630)
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(7,212,036)	(1,610,001)	(429,984)	(761,208)	(429,386)	(926,538)	(2,684)	(670,846)	(2,381,389)
90											
91	Total Revenue Requirements		30,807,581	6,874,814	1,846,413	3,336,656	1,858,848	3,910,555	9,024	2,733,158	10,238,112
92	Operating Revenues		30,094,855	8,364,521	2,051,602	3,084,858	1,381,633	3,743,435	23,147	2,856,615	8,589,045
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		712,726	(1,489,707)	(205,189)	251,798	477,216	167,121	(14,123)	(123,456)	1,649,067
96											
97	Existing Revenues		30,094,855	8,364,521	2,051,602	3,084,858	1,381,633	3,743,435	23,147	2,856,615	8,589,045
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		2.37%	-17.81%	-10.00%	8.16%	34.54%	4.46%	-61.02%	-4.32%	19.20%

166 <u>Transmission - Demand - Unbundled</u>													
A	B	C	D	E	F	G	H	I	J	L	M		
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>		
170	Miscellaneous Revenues												
171	41160 Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F12	-	-	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-	-	-	-
176	421 Situs	F12	-	-	-	-	-	-	-	-	-	-	-
177	421 System Generation	F12	-	-	-	-	-	-	-	-	-	-	-
178	421 System Generation	F12	-	-	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F12	-	-	-	-	-	-	-	-	-	-	-
181	421 System Generation	F12	-	-	-	-	-	-	-	-	-	-	-
182													
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-
184													
185	Miscellaneous Expenses												
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-
187													
188	DFA Divergence Fairness Adjustment												
189	Production	F105	-	-	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-
192			-	-	-	-	-	-	-	-	-	-	-
193													
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-	-	-
195													
196													
197	500 Operation Suprvn & Engineering	F12	-	-	-	-	-	-	-	-	-	-	-
198	Cholla	F12	-	-	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-	-	-
200													
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-	-	-
207													
208	502 Steam Expenses	F12	-	-	-	-	-	-	-	-	-	-	-
209	Cholla	F12	-	-	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-	-	-
211													
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-	-	-
215													
216	505 Electric Expenses	F12	-	-	-	-	-	-	-	-	-	-	-
217	Cholla	F12	-	-	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-	-	-
219													
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-
223	Cholla	F12	-	-	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-	-	-
225													
226	507 Rents	F12	-	-	-	-	-	-	-	-	-	-	-
227	Cholla	F12	-	-	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-	-	-
229													

STEAM POWER GENERATION

727 <u>Transmission - Demand - Unbundled</u>			OTHER PRODUCTION PLANT								
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
730 340	Land and Land Rights	F12	-	-	-	-	-	-	-	-	-
731	Total 340		-	-	-	-	-	-	-	-	-
732											
733 341	Structures and Improvements	F12	-	-	-	-	-	-	-	-	-
734	Total 341		-	-	-	-	-	-	-	-	-
735											
736 342	Fuel Holders, Producers & Access	F12	-	-	-	-	-	-	-	-	-
737	Total 342		-	-	-	-	-	-	-	-	-
738											
739 343	Prime Movers	F12	-	-	-	-	-	-	-	-	-
740	Total 343		-	-	-	-	-	-	-	-	-
741											
742 344	Generators	F12	-	-	-	-	-	-	-	-	-
743	Total 344		-	-	-	-	-	-	-	-	-
744											
745 345	Accessory Electric Plant	F12	-	-	-	-	-	-	-	-	-
746	Total 345		-	-	-	-	-	-	-	-	-
747											
748 346	Misc. Power Plant Equipment	F12	-	-	-	-	-	-	-	-	-
749											
750 O00	Unclassified Other Prod - Acct 300	F12	-	-	-	-	-	-	-	-	-
751											
752	Total Other Production Plant		-	-	-	-	-	-	-	-	-
753											
754	Experimental Plant										
755 103	Experimental Plant	F12	-	-	-	-	-	-	-	-	-
756											
757	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-	-
758											
759											
			TRANSMISSION PLANT								
760 350	Land and Land Rights	F12	14,082,085.10	3,226,922.56	862,140.03	1,522,102.69	835,961.67	1,709,997.82	3,199.31	1,357,640.95	4,564,120.07
761	Demand	A	-	-	-	-	-	-	-	-	-
762	Direct Assigned	1	14,082,085.10	3,226,922.56	862,140.03	1,522,102.69	835,961.67	1,709,997.82	3,199.31	1,357,640.95	4,564,120.07
763											
764 352	Structures and Improvements	F12	15,729,720.76	3,604,479.76	963,012.36	1,700,192.13	933,771.07	1,910,071.41	3,573.64	1,516,488.00	5,098,132.39
765	Demand	A	-	-	-	-	-	-	-	-	-
766	Direct Assigned	1	15,729,720.76	3,604,479.76	963,012.36	1,700,192.13	933,771.07	1,910,071.41	3,573.64	1,516,488.00	5,098,132.39
767											
768 353	Station Equipment	F12	111,277,050.72	25,499,237.00	6,812,655.91	12,027,700.21	6,605,793.74	13,512,453.07	25,281.05	10,728,118.73	36,065,811.01
769	Demand	A	-	-	-	-	-	-	-	-	-
770	Direct Assigned	1	111,277,050.72	25,499,237.00	6,812,655.91	12,027,700.21	6,605,793.74	13,512,453.07	25,281.05	10,728,118.73	36,065,811.01
771											
772 354	Towers and Fixtures	F12	62,110,017.34	14,232,566.75	3,802,528.68	6,713,339.93	3,687,067.20	7,542,064.50	14,110.79	5,987,969.99	20,130,369.49
773	Demand	A	-	-	-	-	-	-	-	-	-
774	Direct Assigned	1	62,110,017.34	14,232,566.75	3,802,528.68	6,713,339.93	3,687,067.20	7,542,064.50	14,110.79	5,987,969.99	20,130,369.49
775											
776 355	Poles and Fixtures	F12	166,817,715.55	38,226,430.68	10,212,992.60	18,030,972.77	9,902,881.27	20,256,796.33	37,899.34	16,082,743.45	54,066,999.11
777	Demand	A	-	-	-	-	-	-	-	-	-
778	Direct Assigned	1	166,817,715.55	38,226,430.68	10,212,992.60	18,030,972.77	9,902,881.27	20,256,796.33	37,899.34	16,082,743.45	54,066,999.11
779											
780 356	Overhead Conductors	F12	68,609,171.83	15,721,853.89	4,200,422.97	7,415,819.75	4,072,879.67	8,331,261.55	15,587.33	6,614,547.53	22,236,799.13
781	Demand	A	-	-	-	-	-	-	-	-	-
782	Direct Assigned	1	68,609,171.83	15,721,853.89	4,200,422.97	7,415,819.75	4,072,879.67	8,331,261.55	15,587.33	6,614,547.53	22,236,799.13
783											
784 357	Underground Conduit	F12	157,729.68	36,143.90	9,656.60	17,048.67	9,363.38	19,153.23	35.83	15,206.57	51,121.49
785	Demand	A	-	-	-	-	-	-	-	-	-
786	Direct Assigned	1	157,729.68	36,143.90	9,656.60	17,048.67	9,363.38	19,153.23	35.83	15,206.57	51,121.49
787											
788 358	Underground Conductors	F12	368,815.76	84,514.46	22,579.81	39,864.51	21,894.19	44,785.57	83.79	35,557.19	119,536.23
789	Demand	A	-	-	-	-	-	-	-	-	-
790	Direct Assigned	1	368,815.76	84,514.46	22,579.81	39,864.51	21,894.19	44,785.57	83.79	35,557.19	119,536.23

791			368,815.76	84,514.46	22,579.81	39,864.51	21,894.19	44,785.57	83.79	35,557.19	119,536.23
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972 <u>Transmission - Demand - Unbundled</u>			GENERAL PLANT									
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>L</u>	<u>M</u>
	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
975	398	Misc. Equipment										
976		Situs	F107T	18,188	3,957	1,066	1,914	1,092	2,396	7	1,663	6,094
977		System Generation	F105T	-	-	-	-	-	-	-	-	-
978		System Generation	F105T	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	-	-	-	-	-	-	-	-	-
980		System Overheads	F102T	17,803	3,873	1,043	1,873	1,069	2,345	7	1,628	5,965
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105T	76,616	16,667	4,490	8,061	4,600	10,092	29	7,007	25,668
983		Total Misc. Equipment		112,608	24,497	6,599	11,848	6,761	14,834	43	10,299	37,726
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107T	-	-	-	-	-	-	-	-	-
991		System Generation	F105T	-	-	-	-	-	-	-	-	-
992		System Overheads	F102T	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102T	1,334,654	290,345	78,215	140,429	80,136	175,812	509	122,065	447,142
###	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL GENERAL PLANT		25,274,200	5,498,292	1,481,155	2,659,294	1,517,532	3,329,287	9,645	2,311,558	8,467,437
###												
###												
###												
###	301	Organization										
###		Situs	F107T	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Organization		-	-	-	-	-	-	-	-	-
###												
###	302	Franchise & Consent										
###		Situs	F107T	489,182	106,418	28,668	51,470	29,372	64,439	187	44,740	163,888
###		System Generation	F105T	120,261	26,162	7,048	12,654	7,221	15,842	46	10,999	40,290
###		System Generation	F105T	948,215	206,278	55,568	99,769	56,934	124,907	362	86,722	317,676
###		System Generation	F105T	91,877	19,987	5,384	9,667	5,517	12,103	35	8,403	30,781
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Franchise & Consent		1,649,535	358,846	96,668	173,559	99,043	217,291	630	150,864	552,635
###												
###	303	Miscellaneous Intangible Plant										
###		Situs	F107T	1,641,983	357,203	96,225	172,765	98,589	216,296	627	150,173	550,105
###		System Generation	F105T	1,766,544	384,300	103,525	185,871	106,068	232,704	674	161,565	591,836
###		System Overheads	F102T	5,821,599	1,266,451	341,163	612,533	349,545	766,871	2,222	532,434	1,950,380
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F12	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Miscellaneous Intangible Plant		9,230,127	2,007,955	540,913	971,168	554,203	1,215,871	3,523	844,172	3,092,322
###												
###	100	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL INTANGIBLE PLANT		10,879,661	2,366,800	637,580	1,144,728	653,246	1,433,162	4,152	995,036	3,644,957
###												
###		TOTAL ELECTRIC PLANT IN SERVICE		483,338,445	110,337,845	29,496,480	52,139,255	28,717,213	59,064,398	115,394	46,419,250	157,048,610

Transmission - Demand - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F12	-	-	-	-	-	-	-	-	-
###	System Generation	F12	(24,125)	(5,528)	(1,477)	(2,608)	(1,432)	(2,929)	(5)	(2,326)	(7,819)
###	System Generation	F12	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	8,530	2,167	528	826	387	1,663	8	797	2,154
###	Total Plant Held For Future Use		(15,595)	(3,361)	(949)	(1,782)	(1,045)	(1,267)	2	(1,529)	(5,665)
### 114	Electric Plant Acquisition Adjust	F12	-	-	-	-	-	-	-	-	-
### 115	Accum Provision for Asset Acq Adj	F12	-	-	-	-	-	-	-	-	-
### 128	Pensions	F102T	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
### 152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102T	292,580	63,649	17,146	30,784	17,567	38,541	112	26,759	98,022
### 163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102T	-	-	-	-	-	-	-	-	-
###	General Plant	F42	258,926	168,814	27,818	4,290	452	21,647	1,615	34,264	27
###	System Generation	F102T	64,848	14,107	3,800	6,823	3,894	8,542	25	5,931	21,726
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	1,114,036	242,351	65,286	117,216	66,890	146,750	425	101,888	373,230
###	Total Prepayments		1,437,810	425,273	96,904	128,329	71,235	176,939	2,065	142,083	394,982
### 182	Misc Regulatory Assets	F102T	(54,522)	(11,861)	(3,195)	(5,737)	(3,274)	(7,182)	(21)	(4,987)	(18,266)
###	System Generation	F102T	6,836	1,487	401	719	410	900	3	625	2,290
###	Simple Cycle Combustion Turbine	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	392,315	85,346	22,991	41,278	23,556	51,679	150	35,880	131,435
###	Total Misc Regulatory Assets		344,628	74,972	20,196	36,261	20,692	45,397	132	31,519	115,459
### 186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	359,352	78,175	21,059	37,810	21,577	47,337	137	32,866	120,392
###	System Overheads	F102T	159	35	9	17	10	21	0	15	53
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102T	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102T	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		359,512	78,210	21,068	37,827	21,586	47,358	137	32,880	120,445

###	<u>Transmission - Demand - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-
###	GENERAL PLANT											
###	108GP	General Plant Accumulated Depr										
###		Situs	F107T	(4,959,605)	(1,078,930)	(290,648)	(521,836)	(297,789)	(653,321)	(1,893)	(453,597)	(1,661,591)
###		System Generation	F105T	(7,585)	(1,650)	(445)	(798)	(455)	(999)	(3)	(694)	(2,541)
###		System Generation	F105T	(31,386)	(6,828)	(1,839)	(3,302)	(1,885)	(4,134)	(12)	(2,871)	(10,515)
###		System Generation	F105T	(3,544,339)	(771,048)	(207,709)	(372,926)	(212,812)	(466,891)	(1,353)	(324,159)	(1,187,442)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(1,287,005)	(279,980)	(75,422)	(135,415)	(77,275)	(169,535)	(491)	(117,707)	(431,179)
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F12	(3,824)	(876)	(234)	(413)	(227)	(464)	(1)	(369)	(1,239)
###		Cholla	F12	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(9,833,745)	(2,139,312)	(576,297)	(1,034,690)	(590,443)	(1,295,345)	(3,753)	(899,397)	(3,294,507)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(9,833,745)	(2,139,312)	(576,297)	(1,034,690)	(590,443)	(1,295,345)	(3,753)	(899,397)	(3,294,507)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(103,461,686)	(22,507,470)	(6,063,171)	(10,885,964)	(6,212,130)	(13,628,817)	(39,486)	(9,462,451)	(34,662,197)

###	Transmission - Demand - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A ACCT	B DESCRIPTION		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
###	111CLS	Accum Prov for Amort-Steam	F12	-	-	-	-	-	-	-	-	
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108T	(72,136)	(15,693)	(4,227)	(7,590)	(4,331)	(9,502)	(28)	(6,597)	(24,167)
###		Customer - System	F108T	-	-	-	-	-	-	-	-	-
###		System Generation	F108T	-	-	-	-	-	-	-	-	-
###		System Overheads	F108T	(17,236)	(3,749)	(1,010)	(1,813)	(1,035)	(2,270)	(7)	(1,576)	(5,774)
###		Energy	F108T	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(89,372)	(19,442)	(5,237)	(9,403)	(5,366)	(11,773)	(34)	(8,174)	(29,942)
###	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107T	(489,182)	(106,418)	(28,668)	(51,470)	(29,372)	(64,439)	(187)	(44,740)	(163,888)
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(998,199)	(217,152)	(58,497)	(105,028)	(59,935)	(131,491)	(381)	(91,294)	(334,421)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(432,392)	(94,064)	(25,339)	(45,495)	(25,962)	(56,958)	(165)	(39,546)	(144,862)
###		System Generation	F12	(60,181)	(13,791)	(3,684)	(6,505)	(3,573)	(7,308)	(14)	(5,802)	(19,505)
###		System Generation	F12	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(4,162,308)	(905,483)	(243,924)	(437,947)	(249,917)	(548,295)	(1,589)	(380,678)	(1,394,477)
###		Total Accum Prov for Amort-Intangible		(6,142,262)	(1,336,908)	(360,112)	(646,445)	(368,758)	(808,491)	(2,335)	(562,059)	(2,057,154)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL ACCUM PROV FOR AMORTIZATION			(6,231,633)	(1,356,350)	(365,350)	(655,848)	(374,124)	(820,264)	(2,369)	(570,233)	(2,087,095)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		119,850,219	20,621,829	5,801,062	11,625,446	7,665,380	20,661,075	116,129	7,415,862	45,943,435
74											
75											
76	Return On Ratebase (\$\$)	3.09%	3,705,076	637,508	179,335	359,392	236,969	638,721	3,590	229,256	1,420,305
77	Operating & Maintenance Expense		5,237,769	1,027,552	281,384	522,315	320,405	793,774	3,597	430,267	1,858,475
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		2,807,491	610,749	164,527	295,396	168,570	369,829	1,072	256,767	940,582
80	Amortization Expense		166,371	36,193	9,750	17,505	9,989	21,916	63	15,216	55,738
81	Taxes Other Than Income		596,880	128,471	34,706	64,264	36,664	80,033	235	47,947	204,559
82	Federal Income Taxes		88,861	19,126	5,167	9,567	5,458	11,915	35	7,138	30,454
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		50,171	10,799	2,917	5,402	3,082	6,727	20	4,030	17,194
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		672,906	144,835	39,127	72,449	41,334	90,227	265	54,054	230,614
87	Investment Tax Credit		(5,475)	(1,179)	(318)	(590)	(336)	(734)	(2)	(440)	(1,877)
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(2,404,012)	(445,552)	(122,766)	(231,202)	(148,461)	(389,681)	(2,107)	(184,753)	(879,489)
90											
91	Total Revenue Requirements		10,916,038	2,168,502	593,829	1,114,498	673,674	1,622,727	6,769	859,482	3,876,557
92	Operating Revenues		10,436,143	2,538,842	647,497	1,041,652	506,591	1,544,005	29,025	888,790	3,239,742
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		479,895	(370,339)	(53,668)	72,846	167,084	78,722	(22,257)	(29,307)	636,815
96											
97	Existing Revenues		10,436,143	2,538,842	647,497	1,041,652	506,591	1,544,005	29,025	888,790	3,239,742
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		4.60%	-14.59%	-8.29%	6.99%	32.98%	5.10%	-76.68%	-3.30%	19.66%

ELECTRIC REVENUES

<u>Transmission - Energy - Unbundled</u>			2020 Protocol (Non-Wgt)								
A ACCT	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
107	440	Residential Sales	A	2,538,842	2,538,842	-	-	-	-	-	-
108											
109	442	Commercial & Industrial Sales	A	6,501,921	-	647,497	1,041,652	-	1,544,005	29,025	-
110		Interruptible Demand	F30	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-
112				6,501,921	-	647,497	1,041,652	-	1,544,005	29,025	-
113											
114	444	Public Street & Highway Lighting	A	1,395,380	-	-	-	506,591	-	-	888,790
115											
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
117											
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-
119		Demand	F30	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-
121											
122		Total Sales to Ultimate Customers		10,436,143	2,538,842	647,497	1,041,652	506,591	1,544,005	29,025	888,790
123											
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-
125		Demand	F30	-	-	-	-	-	-	-	-
126		Demand	F30	-	-	-	-	-	-	-	-
127		Energy	F30	-	-	-	-	-	-	-	-
128				-	-	-	-	-	-	-	-
129											
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
131			F30	-	-	-	-	-	-	-	-
132											
133		State Specific Revenue Credit	F140T	-	-	-	-	-	-	-	-
134											
135		AGA Revenue	A	-	-	-	-	-	-	-	-
136											
137		Total Sales from Electricity		10,436,143	2,538,842	647,497	1,041,652	506,591	1,544,005	29,025	888,790
138											
139		Other Electric Operating Revenues									
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-
143											
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
145		Demand	F30	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-
148											
149	453	Water Sales	F30	-	-	-	-	-	-	-	-
150											
151	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
152		Demand	F30	33,265	6,078	1,688	3,214	2,065	5,410	28	2,548
153		Customer	F40	12,632	8,595	1,416	182	2	791	86	1,559
154				45,897	14,674	3,104	3,396	2,067	6,200	114	4,107
155											
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-
158		Energy	F30	428,939	78,376	21,766	41,438	26,629	69,755	362	32,859
159		Demand	F30	-	-	-	-	-	-	-	-
160		Demand	F30	1,929,176	352,502	97,895	186,369	119,765	313,726	1,630	147,786
161				2,358,115	430,879	119,661	227,806	146,394	383,481	1,993	180,646
162											
163		Total Other Electric Operating Revenues		2,404,012	445,552	122,766	231,202	148,461	389,681	2,107	184,753
164											
165		Total Electric Operating Revenues		12,840,155	2,984,394	770,263	1,272,854	655,052	1,933,686	31,132	1,073,543

<u>Transmission - Energy - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F30	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F30	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F30	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F30	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F30	-	-	-	-	-	-	-	-	-
176	421 Situs	F30	-	-	-	-	-	-	-	-	-
177	421 System Generation	F30	-	-	-	-	-	-	-	-	-
178	421 System Generation	F30	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F30	-	-	-	-	-	-	-	-	-
181	421 System Generation	F30	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F30	-	-	-	-	-	-	-	-	-
198	Cholla	F30	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F30	-	-	-	-	-	-	-	-	-
209	Cholla	F30	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F30	-	-	-	-	-	-	-	-	-
217	Cholla	F30	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F30	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F30	-	-	-	-	-	-	-	-	-
227	Cholla	F30	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

<u>Transmission - Energy - Unbundled</u>												
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>L</u>	<u>M</u>
	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Factor</u>	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
233	510	Maint Supervision & Engineering	F30	-	-	-	-	-	-	-	-	-
234		Cholla	F30	-	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-	-
236												
237	511	Maintenance of Structures	F30	-	-	-	-	-	-	-	-	-
238		Cholla	F30	-	-	-	-	-	-	-	-	-
239		Total 511		-	-	-	-	-	-	-	-	-
240												
241	512	Maintenance of Boiler Plant	F30	-	-	-	-	-	-	-	-	-
242		Cholla	F30	-	-	-	-	-	-	-	-	-
243		Total 512		-	-	-	-	-	-	-	-	-
244												
245	513	Maintenance of Electric Plant	F30	-	-	-	-	-	-	-	-	-
246		Cholla	F30	-	-	-	-	-	-	-	-	-
247		Total 513		-	-	-	-	-	-	-	-	-
248												
249	514	Maint of Misc. Steam Plant	F30	-	-	-	-	-	-	-	-	-
250		Cholla	F30	-	-	-	-	-	-	-	-	-
251		Total 514		-	-	-	-	-	-	-	-	-
252												
253		Total Steam Power Generation		-	-	-	-	-	-	-	-	-
254												
255												
256	517	Operation Super & Engineering	F30	-	-	-	-	-	-	-	-	-
257												
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-
259												
260	519	Coolants and Water	F30	-	-	-	-	-	-	-	-	-
261												
262	520	Steam Expenses	F30	-	-	-	-	-	-	-	-	-
263												
264	523	Electric Expenses	F30	-	-	-	-	-	-	-	-	-
265												
266	524	Misc. Nuclear Expenses	F30	-	-	-	-	-	-	-	-	-
267												
268	528	Maint Supervision & Eng	F30	-	-	-	-	-	-	-	-	-
269												
270	529	Maintenance of Structures	F30	-	-	-	-	-	-	-	-	-
271												
272	530	Maintenance of Reactor Plant	F30	-	-	-	-	-	-	-	-	-
273												
274	531	Maintenance of Electric Plant	F30	-	-	-	-	-	-	-	-	-
275												
276	532	Maintenance of Misc Nuclear	F30	-	-	-	-	-	-	-	-	-
277												
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-	-
279												
280												
281	535	Operation Super & Engineering	F30	-	-	-	-	-	-	-	-	-
282												
283	536	Water For Power	F30	-	-	-	-	-	-	-	-	-
284												
285	537	Hydraulic Expenses	F30	-	-	-	-	-	-	-	-	-
286												
287	538	Electric Expenses	F30	-	-	-	-	-	-	-	-	-
288												
289	539	Misc. Hydro Expenses	F30	-	-	-	-	-	-	-	-	-
290												
291	540	Rents (Hydro Generation)	F30	-	-	-	-	-	-	-	-	-
292												
293	541	Maint Supervision & Engineering	F30	-	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

727 <u>Transmission - Energy - Unbundled</u>			OTHER PRODUCTION PLANT								
A	B	C	D	E	F	G	H	I	J	L	M
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
730 340	Land and Land Rights	F30	-	-	-	-	-	-	-	-	-
731	Total 340		-	-	-	-	-	-	-	-	-
732											
733 341	Structures and Improvements	F30	-	-	-	-	-	-	-	-	-
734	Total 341		-	-	-	-	-	-	-	-	-
735											
736 342	Fuel Holders, Producers & Access	F30	-	-	-	-	-	-	-	-	-
737	Total 342		-	-	-	-	-	-	-	-	-
738											
739 343	Prime Movers	F30	-	-	-	-	-	-	-	-	-
740	Total 343		-	-	-	-	-	-	-	-	-
741											
742 344	Generators	F30	-	-	-	-	-	-	-	-	-
743	Total 344		-	-	-	-	-	-	-	-	-
744											
745 345	Accessory Electric Plant	F30	-	-	-	-	-	-	-	-	-
746	Total 345		-	-	-	-	-	-	-	-	-
747											
748 346	Misc. Power Plant Equipment	F30	-	-	-	-	-	-	-	-	-
749											
750 O00	Unclassified Other Prod - Acct 300	F30	-	-	-	-	-	-	-	-	-
751											
752	Total Other Production Plant		-	-	-	-	-	-	-	-	-
753											
754	Experimental Plant										
755 103	Experimental Plant	F30	-	-	-	-	-	-	-	-	-
756											
757	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-	-
758											
759											
			TRANSMISSION PLANT								
760 350	Land and Land Rights	F30	4,694,028.37	857,700.36	238,195.87	453,468.11	291,409.36	763,352.04	3,966.70	359,590.85	1,726,345.07
761	Demand	A	-	-	-	-	-	-	-	-	-
762	Direct Assigned	0	4,694,028.37	857,700.36	238,195.87	453,468.11	291,409.36	763,352.04	3,966.70	359,590.85	1,726,345.07
763											
764 352	Structures and Improvements	F30	5,243,240.25	958,053.23	266,065.32	506,524.90	325,504.92	852,665.95	4,430.81	401,663.79	1,928,331.33
765	Demand	A	-	-	-	-	-	-	-	-	-
766	Direct Assigned	0	5,243,240.25	958,053.23	266,065.32	506,524.90	325,504.92	852,665.95	4,430.81	401,663.79	1,928,331.33
767											
768 353	Station Equipment	F30	37,092,350.24	6,777,573.46	1,882,230.75	3,583,318.38	2,302,725.36	6,032,030.30	31,344.96	2,841,497.50	13,641,629.52
769	Demand	A	-	-	-	-	-	-	-	-	-
770	Direct Assigned	0	37,092,350.24	6,777,573.46	1,882,230.75	3,583,318.38	2,302,725.36	6,032,030.30	31,344.96	2,841,497.50	13,641,629.52
771											
772 354	Towers and Fixtures	F30	20,703,339.11	3,782,947.18	1,050,579.47	2,000,052.71	1,285,281.30	3,366,817.36	17,495.39	1,586,000.51	7,614,165.19
773	Demand	A	-	-	-	-	-	-	-	-	-
774	Direct Assigned	0	20,703,339.11	3,782,947.18	1,050,579.47	2,000,052.71	1,285,281.30	3,366,817.36	17,495.39	1,586,000.51	7,614,165.19
775											
776 355	Poles and Fixtures	F30	55,605,905.18	10,160,399.78	2,821,690.83	5,371,826.29	3,452,062.96	9,042,740.70	46,989.87	4,259,747.35	20,450,447.41
777	Demand	A	-	-	-	-	-	-	-	-	-
778	Direct Assigned	0	55,605,905.18	10,160,399.78	2,821,690.83	5,371,826.29	3,452,062.96	9,042,740.70	46,989.87	4,259,747.35	20,450,447.41
779											
780 356	Overhead Conductors	F30	22,869,723.94	4,178,792.48	1,160,511.46	2,209,337.01	1,419,772.35	3,719,119.09	19,326.10	1,751,958.64	8,410,906.81
781	Demand	A	-	-	-	-	-	-	-	-	-
782	Direct Assigned	0	22,869,723.94	4,178,792.48	1,160,511.46	2,209,337.01	1,419,772.35	3,719,119.09	19,326.10	1,751,958.64	8,410,906.81
783											
784 357	Underground Conduit	F30	52,576.56	9,606.87	2,667.97	5,079.18	3,264.00	8,550.10	44.43	4,027.68	19,336.33
785	Demand	A	-	-	-	-	-	-	-	-	-
786	Direct Assigned	0	52,576.56	9,606.87	2,667.97	5,079.18	3,264.00	8,550.10	44.43	4,027.68	19,336.33
787											
788 358	Underground Conductors	F30	122,938.59	22,463.53	6,238.45	11,876.52	7,632.13	19,992.51	103.89	9,417.84	45,213.71
789	Demand	A	-	-	-	-	-	-	-	-	-
790	Direct Assigned	0	122,938.59	22,463.53	6,238.45	11,876.52	7,632.13	19,992.51	103.89	9,417.84	45,213.71

791			122,938.59	22,463.53	6,238.45	11,876.52	7,632.13	19,992.51	103.89	9,417.84	45,213.71
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972	<u>Transmission - Energy - Unbundled</u>		C Factor	GENERAL PLANT								
	A	B		D	E	F	G	H	I	J	L	M
	<u>ACCT</u>	<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
975	398	Misc. Equipment										
976		Situs	F107T	6,063	1,319	355	638	364	799	2	554	2,031
977		System Generation	F105T	-	-	-	-	-	-	-	-	-
978		System Generation	F105T	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	-	-	-	-	-	-	-	-	-
980		System Overheads	F102T	5,934	1,291	348	624	356	782	2	543	1,988
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105T	25,539	5,556	1,497	2,687	1,533	3,364	10	2,336	8,556
983		Total Misc. Equipment		37,536	8,166	2,200	3,949	2,254	4,945	14	3,433	12,575
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107T	-	-	-	-	-	-	-	-	-
991		System Generation	F105T	-	-	-	-	-	-	-	-	-
992		System Overheads	F102T	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102T	444,885	96,782	26,072	46,810	26,712	58,604	170	40,688	149,047
###	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL GENERAL PLANT		8,424,733	1,832,695	493,703	886,414	505,848	1,109,824	3,216	770,490	2,822,544
###												
###												
###												
###	301	Organization										
###		Situs	F107T	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Organization		-	-	-	-	-	-	-	-	-
###												
###	302	Franchise & Consent										
###		Situs	F107T	163,061	35,473	9,556	17,157	9,791	21,480	62	14,913	54,629
###		System Generation	F105T	40,087	8,721	2,349	4,218	2,407	5,281	15	3,666	13,430
###		System Generation	F105T	316,072	68,759	18,523	33,256	18,978	41,636	121	28,907	105,892
###		System Generation	F105T	30,626	6,662	1,795	3,222	1,839	4,034	12	2,801	10,260
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Franchise & Consent		549,845	119,615	32,223	57,853	33,014	72,430	210	50,288	184,212
###												
###	303	Miscellaneous Intangible Plant										
###		Situs	F107T	547,328	119,068	32,075	57,588	32,863	72,099	209	50,058	183,368
###		System Generation	F105T	588,848	128,100	34,508	61,957	35,356	77,568	225	53,855	197,279
###		System Overheads	F102T	1,940,533	422,150	113,721	204,178	116,515	255,624	741	177,478	650,127
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Total Miscellaneous Intangible Plant		3,076,709	669,318	180,304	323,723	184,734	405,290	1,174	281,391	1,030,774
###												
###	100	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###												
###		TOTAL INTANGIBLE PLANT		3,626,554	788,933	212,527	381,576	217,749	477,721	1,384	331,679	1,214,986
###												
###		TOTAL ELECTRIC PLANT IN SERVICE		161,112,815	29,858,389	8,270,274	15,668,127	9,977,466	25,828,221	130,565	12,521,179	58,858,595

Transmission - Energy - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F30	(8,042)	(1,469)	(408)	(777)	(499)	(1,308)	(7)	(616)	(2,958)
###	System Generation	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	2,843	722	176	275	129	554	3	266	718
###	Total Plant Held For Future Use		(5,198)	(747)	(232)	(502)	(370)	(754)	(4)	(350)	(2,240)
### 114	Electric Plant Acquisition Adjust	F30	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F30	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102T	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102T	97,527	21,216	5,715	10,261	5,856	12,847	37	8,920	32,674
### 163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102T	-	-	-	-	-	-	-	-	-
###	General Plant	F42	86,309	56,271	9,273	1,430	151	7,216	538	11,421	9
###	System Generation	F102T	21,616	4,702	1,267	2,274	1,298	2,847	8	1,977	7,242
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	371,345	80,784	21,762	39,072	22,297	48,917	142	33,963	124,410
###	Total Prepayments		479,270	141,758	32,301	42,776	23,745	58,980	688	47,361	131,661
### 182	Misc Regulatory Assets	F102T	(18,174)	(3,954)	(1,065)	(1,912)	(1,091)	(2,394)	(7)	(1,662)	(6,089)
###	System Generation	F102T	2,279	496	134	240	137	300	1	208	763
###	Simple Cycle Combustion Turbine	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Overheads	F102T	130,772	28,449	7,664	13,759	7,852	17,226	50	11,960	43,812
###	Total Misc Regulatory Assets		114,876	24,991	6,732	12,087	6,897	15,132	44	10,506	38,486
### 186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	-	-	-	-	-	-	-	-	-
###	System Generation	F102T	119,784	26,058	7,020	12,603	7,192	15,779	46	10,955	40,131
###	System Overheads	F102T	53	12	3	6	3	7	0	5	18
###	System Energy	F102T	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102T	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102T	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		119,837	26,070	7,023	12,609	7,195	15,786	46	10,960	40,148

###	<u>Transmission - Energy - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
###	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
###	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
###	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
###	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
###	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
###	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
###	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
###	108369	Services	F126	-	-	-	-	-	-	-	-	-
###	108370	Meters	F127	-	-	-	-	-	-	-	-	-
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
###	108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-	-
###	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-
###	GENERAL PLANT											
###	108GP	General Plant Accumulated Depr										
###		Situs	F107T	(1,653,202)	(359,643)	(96,883)	(173,945)	(99,263)	(217,774)	(631)	(151,199)	(553,864)
###		System Generation	F105T	(2,528)	(550)	(148)	(266)	(152)	(333)	(1)	(231)	(847)
###		System Generation	F105T	(10,462)	(2,276)	(613)	(1,101)	(628)	(1,378)	(4)	(957)	(3,505)
###		System Generation	F105T	(1,181,446)	(257,016)	(69,236)	(124,309)	(70,937)	(155,630)	(451)	(108,053)	(395,814)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(429,002)	(93,327)	(25,141)	(45,138)	(25,758)	(56,512)	(164)	(39,236)	(143,726)
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Simple Cycle Combustion Turbine	F30	(1,275)	(233)	(65)	(123)	(79)	(207)	(1)	(98)	(469)
###		Cholla	F30	-	-	-	-	-	-	-	-	-
###		Total General Plant Accumulated Depr		(3,277,915)	(713,045)	(192,086)	(344,882)	(196,818)	(431,834)	(1,252)	(299,774)	(1,098,225)
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR			(3,277,915)	(713,045)	(192,086)	(344,882)	(196,818)	(431,834)	(1,252)	(299,774)	(1,098,225)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(34,487,229)	(7,502,431)	(2,021,044)	(3,628,640)	(2,070,713)	(4,542,991)	(13,163)	(3,154,125)	(11,554,121)

###	Transmission - Energy - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A ACCT	B DESCRIPTION		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
###	111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-	
###	111CLG	Accum Prov for Amort-General										
###		Situs	F108T	(24,045)	(5,231)	(1,409)	(2,530)	(1,444)	(3,167)	(9)	(2,199)	(8,056)
###		Customer - System	F108T	-	-	-	-	-	-	-	-	-
###		System Generation	F108T	-	-	-	-	-	-	-	-	-
###		System Overheads	F108T	(5,745)	(1,250)	(337)	(604)	(345)	(757)	(2)	(525)	(1,925)
###		Energy	F108T	-	-	-	-	-	-	-	-	-
###		Total Accum Prov for Amort-General		(29,791)	(6,481)	(1,746)	(3,134)	(1,789)	(3,924)	(11)	(2,725)	(9,981)
###	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###	111IP	Accum Prov for Amort-Intangible										
###		Situs	F107T	(163,061)	(35,473)	(9,556)	(17,157)	(9,791)	(21,480)	(62)	(14,913)	(54,629)
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	-	-	-	-	-	-	-	-	-
###		Energy	F30	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(332,733)	(72,384)	(19,499)	(35,009)	(19,978)	(43,830)	(127)	(30,431)	(111,474)
###		Customer - System	F42	-	-	-	-	-	-	-	-	-
###		System Generation	F105T	(144,131)	(31,355)	(8,446)	(15,165)	(8,654)	(18,986)	(55)	(13,182)	(48,287)
###		System Generation	F30	(20,060)	(3,665)	(1,018)	(1,938)	(1,245)	(3,262)	(17)	(1,537)	(7,378)
###		System Generation	F30	-	-	-	-	-	-	-	-	-
###		System Overheads	F102T	(1,387,436)	(301,828)	(81,308)	(145,982)	(83,306)	(182,765)	(530)	(126,893)	(464,826)
###		Total Accum Prov for Amort-Intangible		(2,047,421)	(444,705)	(119,827)	(215,251)	(122,974)	(270,323)	(791)	(186,956)	(686,594)
###	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL ACCUM PROV FOR AMORTIZATION			(2,077,211)	(451,185)	(121,573)	(218,386)	(124,763)	(274,248)	(802)	(189,680)	(696,574)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B	C	D	E	F	G	H	I	J	L	M	
	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1	
73	Total Rate Base		41,943,061	10,379,420	2,061,933	3,569,636	(3,542)	22,971,132	15,001	2,981,507	(32,027)	-
74												
75												
76	Return On Ratebase (\$\$)	3.09%	1,296,637	320,872	63,743	110,353	(110)	710,135	464	92,171	(990)	-
77	Operating & Maintenance Expense		2,551,279	658,508	130,309	213,464	280	1,353,622	3,410	191,500	187	-
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		1,188,837	294,266	58,033	101,059	86	647,729	492	87,114	57	-
80	Amortization Expense		55,466	20,289	3,999	3,941	36	21,517	137	5,523	24	-
81	Taxes Other Than Income		294,692	109,305	21,491	20,838	208	113,627	530	28,799	(105)	-
82	Federal Income Taxes		280,257	103,951	20,438	19,817	198	108,061	504	27,388	(100)	-
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-
84	State Income Taxes		37,068	13,749	2,703	2,621	26	14,293	67	3,622	(13)	-
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(224,172)	(83,148)	(16,348)	(15,851)	(158)	(86,436)	(403)	(21,907)	80	-
87	Investment Tax Credit		(2,535)	(940)	(185)	(179)	(2)	(978)	(5)	(248)	1	-
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-
89	Revenue Credits		(95,415)	(8,784)	(1,599)	(21,144)	(3,370)	(37,894)	(46)	(22,577)	(0)	-
90												
91	Total Revenue Requirements		5,382,114	1,428,067	282,584	434,918	(2,805)	2,843,674	5,150	391,385	(859)	-
92	Operating Revenues		5,492,878	1,614,467	301,660	412,550	(2,728)	2,756,151	8,025	403,168	(416)	-
93												
94	Increase / (Decrease) Required to											
95	Earn Equal Rates of Return		(110,764)	(186,400)	(19,076)	22,368	(77)	87,523	(2,875)	(11,783)	(444)	-
96												
97	Existing Revenues		5,492,878	1,614,467	301,660	412,550	(2,728)	2,756,151	8,025	403,168	(416)	-
98	check		-	-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)											
100	Over Existing Rates To											
101	Equal Authorized RoE & RoR		-2.02%	-11.55%	-6.32%	5.42%	2.83%	3.18%	-35.83%	-2.92%	106.84%	

313		Total 547		-	-	-	-	-	-	-	-	-
314												
315	548	Generation Expense	F10	-	-	-	-	-	-	-	-	413
316		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	414
317		Total 548		-	-	-	-	-	-	-	-	
318												
319	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	418
320		Wind Generation	F10	-	-	-	-	-	-	-	-	419
321												
322	550	Maint Supervision & Engineering										
323		System Generation	F10	-	-	-	-	-	-	-	-	424
324		Wind Generation	F10	-	-	-	-	-	-	-	-	425
325		Total 550		-	-	-	-	-	-	-	-	
326												
327	551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	429
328												
329	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	435
330												
331	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	439
332		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	440
333		Wind Generation	F10	-	-	-	-	-	-	-	-	441
334		Total 553		-	-	-	-	-	-	-	-	
335												
336	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	445
337		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	446
338		Wind Generation	F10	-	-	-	-	-	-	-	-	447
339		Total 554		-	-	-	-	-	-	-	-	
340												
341		Total Other Power Generation		-	-	-	-	-	-	-	-	
342												
343												
344	555	Purchased Power	F10	-	-	-	-	-	-	-	-	453
345		Demand	F10	-	-	-	-	-	-	-	-	454
346		Energy	F30	-	-	-	-	-	-	-	-	455
347		Seasonal Contracts	F10	-	-	-	-	-	-	-	-	456
348		Demand	F10	-	-	-	-	-	-	-	-	457
349		Total 555		-	-	-	-	-	-	-	-	
350												
351												
352	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	461
353												
354	557	Other Expenses	F10	-	-	-	-	-	-	-	-	471
355												
356												

OTHER POWER SUPPLY

664 DIS - SUBS - Unbundled		STEAM PRODUCTION PLANT										Func Study Row	
A	B	C	D	E	F	G	H	I	J	L	M		
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1		
667	310											-	1,178
668												-	
669												-	
670	311											-	1,185
671												-	
672												-	
673	312											-	1,192
674												-	
675												-	
676	314											-	1,199
677												-	
678												-	
679	315											-	1,206
680												-	
681												-	
682	316											-	1,213
683												-	
684												-	
685	S00											-	1,219
686												-	
687												-	
688												-	
689	Total Steam Production Plant											-	
690												-	
691												-	
692	320											-	1,225
693												-	
694	321											-	1,229
695												-	
696	322											-	1,233
697												-	
698	323											-	1,237
699												-	
700	324											-	1,241
701												-	
702	325											-	1,245
703												-	
704	N00											-	1,251
705												-	
706	Total Nuclear Production Plant											-	
707												-	
708												-	
709	330											-	1,261
710												-	
711	331											-	1,268
712												-	
713	332											-	1,275
714												-	
715	333											-	1,282
716												-	
717	334											-	1,289
718												-	
719	335											-	1,296
720												-	
721	336											-	1,303
722												-	
723	H00											-	1,309
724												-	
725	Total Hydraulic Plant											-	
726												-	

HYDRAULIC PRODUCTION PLANT

NUCLEAR PRODUCTION

STEAM PRODUCTION PLANT

###	108370	Meters	F127	-	-	-	-	-	-	-	-	-	2,079
###	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	2,083
###	108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	2,087
###	108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	2,091
###	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	2,095
###	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	2,099
###	108D	Unclassified Dist Sub - Acct 300	F102D	15,087.99	5,519.06	1,087.81	1,072.15	9.81	5,852.99	37.35	1,502.27	6.55	2,103
###	TOTAL DISTRIBUTION PLANT DEPR			(13,652,229.86)	(3,175,517.37)	(626,328.55)	(1,184,556.21)	9.81	(7,708,636.13)	(2,104.21)	(955,103.75)	6.55	-
###	GENERAL PLANT												
###	108GP	General Plant Accumulated Depr											
###		Situs	F107D	(1,875,464)	(686,029)	(135,216)	(133,270)	(1,220)	(727,537)	(4,643)	(186,735)	(814)	2,109
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	2,110
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	2,111
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	2,112
###		Customer - System	F42	-	-	-	-	-	-	-	-	-	2,113
###		System Overheads	F102D	(198,654)	(72,666)	(14,322)	(14,116)	(129)	(77,063)	(492)	(19,779)	(86)	2,114
###		Energy	F30	-	-	-	-	-	-	-	-	-	2,115
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	2,116
###		Cholla	F10	-	-	-	-	-	-	-	-	-	2,117
###		Total General Plant Accumulated Depr		(2,074,118)	(758,695)	(149,539)	(147,386)	(1,349)	(804,599)	(5,135)	(206,514)	(900)	-
###	108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	2,125
###	1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	2,132
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	2,135
###	1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	2,139
###		Energy	F30	-	-	-	-	-	-	-	-	-	2,140
###		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	2,143
###	TOTAL GENERAL PLANT ACCUM DEPR			(2,074,118)	(758,695)	(149,539)	(147,386)	(1,349)	(804,599)	(5,135)	(206,514)	(900)	-
###	TOTAL ACCUM DEPR - PLANT IN SERVICE			(15,726,348)	(3,934,212)	(775,867)	(1,331,942)	(1,339)	(8,513,235)	(7,239)	(1,161,618)	(894)	-

###	DIS - SUBS - Unbundled	A	B	C	ACCUMULATED AMORTIZATION							Func Study Row			
					D	E	F	G	H	I	J		L	M	
		ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1		
###	111CLS		Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-	2,156
###	111CLG		Accum Prov for Amort-General												
###			Situs	F108D	(27,278)	(9,978)	(1,967)	(1,938)	(18)	(10,582)	(68)	(2,716)	(12)	-	2,160
###			Customer - System	F108D	-	-	-	-	-	-	-	-	-	-	2,161
###			System Generation	F108D	-	-	-	-	-	-	-	-	-	-	2,162
###			System Overheads	F108D	(2,660)	(973)	(192)	(189)	(2)	(1,032)	(7)	(265)	(1)	-	2,163
###			Energy	F108D	-	-	-	-	-	-	-	-	-	-	2,164
###			Total Accum Prov for Amort-General		(29,938)	(10,951)	(2,158)	(2,127)	(19)	(11,614)	(74)	(2,981)	(13)	-	2,165
###	111CLH		Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	2,173
###	111IP		Accum Prov for Amort-Intangible												
###			Situs	F107D	(39,927)	(14,605)	(2,879)	(2,837)	(26)	(15,488)	(99)	(3,975)	(17)	-	2,177
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-	2,178
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-	2,179
###			Energy	F30	-	-	-	-	-	-	-	-	-	-	2,180
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-	2,181
###			Customer - System	F42	-	-	-	-	-	-	-	-	-	-	2,182
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-	2,183
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-	2,184
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-	2,186
###			System Overheads	F102D	(642,467)	(235,009)	(46,320)	(45,654)	(418)	(249,228)	(1,591)	(63,969)	(279)	-	2,187
###			Total Accum Prov for Amort-Intangible		(682,394)	(249,614)	(49,199)	(48,491)	(444)	(264,717)	(1,689)	(67,944)	(296)	-	
###	111390		Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	2,198
###	TOTAL ACCUM PROV FOR AMORTIZATION				(712,332)	(260,565)	(51,357)	(50,618)	(463)	(276,330)	(1,764)	(70,925)	(309)	-	

DISP & C - DIS - P & C - Unbundled

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023**

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		22,875,100	7,078,655	1,384,530	1,698,030	464	10,693,217	222,760	1,798,094	(651)
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		12,561,744	3,908,237	788,994	967,868	1,186	5,768,295	77,572	1,048,800	792
16		Depreciation Expense		6,525,744	1,706,719	353,794	532,131	369	3,395,538	43,964	492,982	247
17		Amortization Expense		238,532	87,253	17,198	16,950	155	92,532	591	23,750	104
18		Taxes Other Than Income		1,267,323	470,068	92,421	89,612	895	488,654	2,277	123,848	(452)
19		Income Taxes - Federal		(2,111,510)	(783,188)	(153,984)	(149,305)	(1,492)	(814,155)	(3,794)	(206,346)	754
20		Income Taxes - State		129,856	48,166	9,470	9,182	92	50,070	233	12,690	(46)
21		Income Taxes Deferred		(839,152)	(311,253)	(61,196)	(59,336)	(593)	(323,560)	(1,508)	(82,005)	300
22		Investment Tax Credit Adj		(10,904)	(4,044)	(795)	(771)	(8)	(4,204)	(20)	(1,066)	4
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		17,761,635	5,121,956	1,045,901	1,406,331	606	8,653,171	119,316	1,412,653	1,700
26												
27		Operating Revenue For Return		5,113,465	1,956,699	338,629	291,699	(141)	2,040,046	103,444	385,441	(2,351)
28												
29												
30		Rate Base :										
31		Electric Plant In Service		252,714,734	68,279,618	14,313,252	20,345,266	17,993	129,109,100	1,099,661	19,537,836	12,008
32		Plant Held For Future Use		7,006	1,780	434	678	318	1,366	6	655	1,769
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		922,750	389,979	73,004	55,584	801	302,188	2,974	97,880	340
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		2,897,338	1,059,822	208,891	205,884	1,885	1,123,946	7,173	288,480	1,258
38		Misc Deferred Debits		920,863	336,844	66,392	65,436	599	357,224	2,280	91,688	400
39		Cash Working Capital		678,172	209,383	42,004	52,388	194	313,455	4,028	56,590	129
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		258,140,863	70,277,427	14,703,977	20,725,237	21,789	131,207,280	1,116,122	20,073,128	15,903
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(99,985,170)	(26,367,162)	(5,489,563)	(8,122,943)	(5,760)	(51,780,223)	(620,280)	(7,595,395)	(3,844)
47		Accum Provision For Amortization		(3,063,389)	(1,120,562)	(220,863)	(217,684)	(1,993)	(1,188,361)	(7,584)	(305,013)	(1,330)
48		Accum Deferred Income Taxes		(6,852,824)	(2,374,619)	(470,713)	(500,737)	(4,478)	(2,835,218)	(22,869)	(641,202)	(2,989)
49		Unamortized ITC		(3,458)	(1,279)	(252)	(244)	(3)	(1,327)	(6)	(345)	(2)
50		Customer Advance For Construction		(768,035)	(252,912)	(61,188)	-	-	(22,924)	-	(431,010)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(532,699)	(124,347)	(30,582)	(49,113)	(25,023)	(112,096)	(609)	(45,301)	(145,626)
53												
54		Total Rate Base Deductions		(111,205,574)	(30,240,880)	(6,273,161)	(8,890,719)	(37,258)	(55,940,149)	(651,349)	(9,018,267)	(153,791)
55												
56		Total Rate Base		146,935,289	40,036,547	8,430,816	11,834,518	(15,469)	75,267,130	464,773	11,054,861	(137,888)
57												
58												
59		Return On Rate Base		3.48%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		1.88%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		146,935,289	40,036,547	8,430,816	11,834,518	(15,469)	75,267,130	464,773	11,054,861	(137,888)
74											
75											
76	Return On Ratebase (\$\$)	3.09%	4,542,390	1,237,699	260,632	365,855	(478)	2,326,825	14,368	341,752	(4,263)
77	Operating & Maintenance Expense		12,561,744	3,908,237	788,994	967,868	1,186	5,768,295	77,572	1,048,800	792
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		6,525,744	1,706,719	353,794	532,131	369	3,395,538	43,964	492,982	247
80	Amortization Expense		238,532	87,253	17,198	16,950	155	92,532	591	23,750	104
81	Taxes Other Than Income		1,267,323	470,068	92,421	89,612	895	488,654	2,277	123,848	(452)
82	Federal Income Taxes		(2,111,510)	(783,188)	(153,984)	(149,305)	(1,492)	(814,155)	(3,794)	(206,346)	754
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		129,856	48,166	9,470	9,182	92	50,070	233	12,690	(46)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(839,152)	(311,253)	(61,196)	(59,336)	(593)	(323,560)	(1,508)	(82,005)	300
87	Investment Tax Credit		(10,904)	(4,044)	(795)	(771)	(8)	(4,204)	(20)	(1,066)	4
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(354,444)	(37,697)	(6,858)	(75,465)	(11,807)	(141,650)	(196)	(80,771)	(0)
90											
91	Total Revenue Requirements		21,949,581	6,321,958	1,299,675	1,696,721	(11,679)	10,838,346	133,488	1,673,634	(2,563)
92	Operating Revenues		22,520,656	7,040,958	1,377,672	1,622,565	(11,342)	10,551,568	222,564	1,717,323	(652)
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(571,076)	(719,000)	(77,997)	74,156	(337)	286,778	(89,076)	(43,689)	(1,911)
96											
97	Existing Revenues		22,520,656	7,040,958	1,377,672	1,622,565	(11,342)	10,551,568	222,564	1,717,323	(652)
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-2.54%	-10.21%	-5.66%	4.57%	2.97%	2.72%	-40.02%	-2.54%	293.35%

166 DIS - P & C - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

DIS - P & C - Unbundled			OTHER PRODUCTION PLANT								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
730	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
731		Total 340		-	-	-	-	-	-	-	-
732											
733	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
734		Total 341		-	-	-	-	-	-	-	-
735											
736	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
737		Total 342		-	-	-	-	-	-	-	-
738											
739	343	Prime Movers	F10	-	-	-	-	-	-	-	-
740		Total 343		-	-	-	-	-	-	-	-
741											
742	344	Generators	F10	-	-	-	-	-	-	-	-
743		Total 344		-	-	-	-	-	-	-	-
744											
745	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
746		Total 345		-	-	-	-	-	-	-	-
747											
748	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
749											
750	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
751											
752		Total Other Production Plant		-	-	-	-	-	-	-	-
753											
754		Experimental Plant									
755	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
756											
757		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
758											
759											
760	350	Land and Land Rights									
761		Demand	F10	-	-	-	-	-	-	-	-
762		Direct Assigned	A	-	-	-	-	-	-	-	-
763											
764	352	Structures and Improvements									
765		Demand	F10	-	-	-	-	-	-	-	-
766		Direct Assigned	A	-	-	-	-	-	-	-	-
767											
768	353	Station Equipment									
769		Demand	F10	-	-	-	-	-	-	-	-
770		Direct Assigned	A	-	-	-	-	-	-	-	-
771											
772	354	Towers and Fixtures									
773		Demand	F10	-	-	-	-	-	-	-	-
774		Direct Assigned	A	-	-	-	-	-	-	-	-
775											
776	355	Poles and Fixtures									
777		Demand	F10	-	-	-	-	-	-	-	-
778		Direct Assigned	A	-	-	-	-	-	-	-	-
779											
780	356	Overhead Conductors									
781		Demand	F10	-	-	-	-	-	-	-	-
782		Direct Assigned	A	-	-	-	-	-	-	-	-
783											
784	357	Underground Conduit									
785		Demand	F10	-	-	-	-	-	-	-	-
786		Direct Assigned	A	-	-	-	-	-	-	-	-
787											
788	358	Underground Conductors									
789		Demand	F10	-	-	-	-	-	-	-	-
790		Direct Assigned	A	-	-	-	-	-	-	-	-

TRANSMISSION PLANT

792	<u>DIS - P & C - Unbundled</u>		C	D	E	F	G	H	I	J	L	M
	A	B	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
	<u>ACCT</u>	<u>DESCRIPTION</u>										
795	359	Roads and Trails										
796		Demand	F10	-	-	-	-	-	-	-	-	-
797		Direct Assigned	A	-	-	-	-	-	-	-	-	-
798				-	-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-	-
800	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-
801	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-
802				-	-	-	-	-	-	-	-	-
803		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-	-
805												
806	360	Land and Land Rights										
807		Demand Primary	F20	1,875,561.30	436,532.53	86,100.13	162,703.37	-	1,058,656.67	293.89	131,274.71	-
808		Assigned	A	-	-	-	-	-	-	-	-	-
809				1,875,561.30	436,532.53	86,100.13	162,703.37	-	1,058,656.67	293.89	131,274.71	-
810	361	Structures and Improvements										
811		Demand Primary	F20	3,501,642.53	814,999.15	160,747.55	303,764.55	-	1,976,494.84	548.68	245,087.76	-
812		Assigned	A	-	-	-	-	-	-	-	-	-
813				3,501,642.53	814,999.15	160,747.55	303,764.55	-	1,976,494.84	548.68	245,087.76	-
814	362	Station Equipment										
815		Demand Primary	F20	-	-	-	-	-	-	-	-	-
816		Assigned	A	-	-	-	-	-	-	-	-	-
817				-	-	-	-	-	-	-	-	-
818	364	Poles, Towers & Fixtures										
819		Demand Primary	F20	106,538,731.83	24,796,641.92	4,890,801.84	9,242,145.63	-	60,135,565.49	16,693.83	7,456,883.12	-
820		Demand Secondary	F22	6,661,125.76	2,520,016.00	633,661.60	407,497.15	-	2,456,067.39	-	643,883.63	-
821		Assigned	A	-	-	-	-	-	-	-	-	-
822				113,199,857.59	27,316,657.92	5,524,463.44	9,649,642.77	-	62,591,632.88	16,693.83	8,100,766.75	-
823	365	Overhead Conductors										
824		Demand Primary	F20	36,676,624.54	8,536,399.02	1,683,689.11	3,181,666.42	-	20,702,044.40	5,746.96	2,567,078.64	-
825		Demand Secondary	F22	12,209,015.59	4,618,876.10	1,161,422.96	746,891.63	-	4,501,666.25	-	1,180,158.66	-
826		Assigned	A	-	-	-	-	-	-	-	-	-
827				48,885,640.13	13,155,275.12	2,845,112.07	3,928,558.04	-	25,203,710.65	5,746.96	3,747,237.29	-
828	366	Underground Conduit										
829		Demand Primary	F20	7,459,944.31	1,736,284.68	342,458.64	647,143.91	-	4,210,750.04	1,168.92	522,138.12	-
830		Demand Secondary	F22	7,527,765.91	2,847,880.55	716,103.61	460,514.22	-	2,775,611.96	-	727,655.56	-
831		Assigned	A	-	-	-	-	-	-	-	-	-
832				14,987,710.22	4,584,165.23	1,058,562.25	1,107,658.13	-	6,986,362.00	1,168.92	1,249,793.68	-
833	367	Underground Conductors										
834		Demand Primary	F20	26,684,673.06	6,210,795.56	1,224,995.32	2,314,873.01	-	15,062,108.18	4,181.29	1,867,719.70	-
835		Demand Secondary	F22	10,733,554.24	4,060,684.24	1,021,064.82	656,629.66	-	3,957,639.21	-	1,037,536.31	-
836		Assigned	A	-	-	-	-	-	-	-	-	-
837				37,418,227.30	10,271,479.80	2,246,060.14	2,971,502.67	-	19,019,747.39	4,181.29	2,905,256.01	-
838	368	Line Transformers										
839		Demand Secondary	F21	-	-	-	-	-	-	-	-	-
840		Assigned	A	-	-	-	-	-	-	-	-	-
841				-	-	-	-	-	-	-	-	-
842	369	Services										
843		Customer	F70	-	-	-	-	-	-	-	-	-
844		Assigned	A	-	-	-	-	-	-	-	-	-
845				-	-	-	-	-	-	-	-	-
846	370	Meters										
847		Customer	F60	-	-	-	-	-	-	-	-	-
848		Assigned	A	-	-	-	-	-	-	-	-	-
849				-	-	-	-	-	-	-	-	-
850	371	Install on Customers' Premises										
851		Demand Primary	F20	-	-	-	-	-	-	-	-	-
852		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
853		Assigned	A	172,263.40	-	-	-	-	-	172,263.40	-	-
854				172,263.40	-	-	-	-	-	172,263.40	-	-

DIS - P & C - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	7,006	1,780	434	678	318	1,366	6	655	1,769
###	Total Plant Held For Future Use		7,006	1,780	434	678	318	1,366	6	655	1,769
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102D	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102D	2,897,338	1,059,822	208,891	205,884	1,885	1,123,946	7,173	288,480	1,258
### 163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102D	-	-	-	-	-	-	-	-	-
###	General Plant	F42	183,254	119,478	19,688	3,036	320	15,320	1,143	24,250	19
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	739,496	270,501	53,316	52,548	481	286,868	1,831	73,629	321
###	Total Prepayments		922,750	389,979	73,004	55,584	801	302,188	2,974	97,880	340
### 182	Misc Regulatory Assets	F102D	(198,679)	(72,675)	(14,324)	(14,118)	(129)	(77,072)	(492)	(19,782)	(86)
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	1,119,126	409,367	80,686	79,525	728	434,135	2,771	111,428	486
###	Total Misc Regulatory Assets		920,448	336,692	66,362	65,407	599	357,063	2,279	91,646	400
### 186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	415	152	30	29	0	161	1	41	0
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102D	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102D	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		415	152	30	29	0	161	1	41	0

### DIS - P & C - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
### 282	Accum Deferred Income Taxes	F104D	(4,266,007)	(1,577,191)	(310,700)	(300,816)	(3,679)	(1,637,572)	(7,597)	(425,997)	(2,455)
###	DITBAL	F104D	(2,320)	(858)	(169)	(164)	(2)	(891)	(4)	(232)	(1)
###	System Net Plant	F104D	-	-	-	-	-	-	-	-	-
###	Labor	F138D	(2,679,469)	(798,541)	(160,841)	(210,105)	(581)	(1,275,884)	(17,661)	(215,468)	(388)
###	GPS	F104D	-	-	-	-	-	-	-	-	-
###	CIAC	F104D	(192,064)	(71,008)	(13,988)	(13,543)	(166)	(73,727)	(342)	(19,179)	(111)
###	SNPD	F104D	-	-	-	-	-	-	-	-	-
###	SCHMDEXP	F104D	-	-	-	-	-	-	-	-	-
###	TAXDEPR	F104D	-	-	-	-	-	-	-	-	-
###	DGP	F104D	-	-	-	-	-	-	-	-	-
###	IBT	F104D	-	-	-	-	-	-	-	-	-
###	SSGCT	F104D	-	-	-	-	-	-	-	-	-
###	SSGCH	F104D	-	-	-	-	-	-	-	-	-
###	SE	F104D	-	-	-	-	-	-	-	-	-
###	SG	F104D	-	-	-	-	-	-	-	-	-
###	Total Accum Deferred Income Taxes		(7,139,860)	(2,447,598)	(485,699)	(524,628)	(4,427)	(2,988,073)	(25,604)	(660,876)	(2,955)
### 283	Accum Deferred Income Taxes	F104D	(132,907)	(49,137)	(9,680)	(9,372)	(115)	(51,018)	(237)	(13,272)	(76)
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Energy	F104D	-	-	-	-	-	-	-	-	-
###	Labor	F138D	(632,528)	(188,507)	(37,969)	(49,598)	(137)	(301,191)	(4,169)	(50,864)	(92)
###	General Plant	F104D	(74,871)	(27,681)	(5,453)	(5,280)	(65)	(28,740)	(133)	(7,477)	(43)
###	System Net Plant	F104D	(3,560)	(1,316)	(259)	(251)	(3)	(1,367)	(6)	(356)	(2)
###	TROJP	F104D	-	-	-	-	-	-	-	-	-
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F104D	-	-	-	-	-	-	-	-	-
###	System Generation	F104D	-	-	-	-	-	-	-	-	-
###	Total Accum Deferred Income Taxes		(843,866)	(266,641)	(53,361)	(64,501)	(319)	(382,316)	(4,546)	(71,968)	(213)
### 255	Accum Investment Tax Credit	F104D	(3,458)	(1,279)	(252)	(244)	(3)	(1,327)	(6)	(345)	(2)
###	TOTAL RATE BASE DEDUCTIONS		(8,157,015)	(2,753,156)	(562,735)	(550,093)	(29,505)	(2,971,566)	(23,485)	(1,117,859)	(148,617)
ACCUMULATED DEPRECIATION											
PRODUCTION PLANT											
### 108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-
### 108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-
### 108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-
### 108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Wind Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-
### 108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-
###											
###	TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT											
### 108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-
DISTRIBUTION PLANT											
### 108360	Land and Land Rights	F118	(455,931)	(106,117)	(20,930)	(39,552)	-	(257,349)	(71)	(31,912)	-

### DIS - P & C - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
### 108361	Structures and Improvements	F119	(816,936)	(190,140)	(37,503)	(70,869)	-	(461,118)	(128)	(57,179)	-
### 108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
### 108364	Poles, Towers & Fixtures	F121	(52,357,809.83)	(12,634,648.23)	(2,555,204.68)	(4,463,204.92)	-	(28,950,220.26)	(7,721.32)	(3,746,810.41)	-
### 108365	Overhead Conductors	F122	(17,727,482.51)	(4,770,519.71)	(1,031,727.81)	(1,424,619.66)	-	(9,139,664.30)	(2,084.03)	(1,358,867.01)	-
### 108366	Underground Conduit	F123	(5,106,323.86)	(1,561,828.46)	(360,652.94)	(377,379.94)	-	(2,380,258.66)	(398.25)	(425,805.62)	-
### 108367	Underground Conductors	F124	(14,079,432.22)	(3,864,870.52)	(845,129.60)	(1,118,093.33)	-	(7,156,598.90)	(1,573.30)	(1,093,166.57)	-
### 108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
### 108369	Services	F126	-	-	-	-	-	-	-	-	-
### 108370	Meters	F127	-	-	-	-	-	-	-	-	-
### 108371	Install on Customers' Premises	F128	(129,712.19)	-	-	-	-	-	(129,712.19)	-	-
### 108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
### 108373	Street Lights	F130	(456,668.94)	-	-	-	-	-	(456,668.94)	-	-
### 108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
### 108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
### 108D	Unclassified Dist Sub - Acct 300	F102D	64,886.02	23,734.76	4,678.13	4,610.78	42.21	25,170.82	160.64	6,460.52	28.17
###	TOTAL DISTRIBUTION PLANT DEPR		(91,065,410.06)	(23,104,388.88)	(4,846,469.54)	(7,489,107.17)	42.21	(48,320,038.16)	(598,196.84)	(6,707,279.85)	28.17
###			GENERAL PLANT								
### 108GP	General Plant Accumulated Depr										
###	Situs	F107D	(8,065,447)	(2,950,273)	(581,499)	(573,129)	(5,247)	(3,128,777)	(19,968)	(803,054)	(3,501)
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	Customer - System	F42	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	(854,312)	(312,500)	(61,594)	(60,707)	(556)	(331,408)	(2,115)	(85,061)	(371)
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Cholla	F10	-	-	-	-	-	-	-	-	-
###	Total General Plant Accumulated Depr		(8,919,760)	(3,262,773)	(643,093)	(633,836)	(5,802)	(3,460,185)	(22,083)	(888,115)	(3,872)
### 108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
### 1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
### 1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR		(8,919,760)	(3,262,773)	(643,093)	(633,836)	(5,802)	(3,460,185)	(22,083)	(888,115)	(3,872)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE		(99,985,170)	(26,367,162)	(5,489,563)	(8,122,943)	(5,760)	(51,780,223)	(620,280)	(7,595,395)	(3,844)

###	DIS - P & C - Unbundled	A <u>ACCT</u>	B <u>DESCRIPTION</u>	C Factor	ACCUMULATED AMORTIZATION									
					D <u>Jurisdiction</u>	E <u>Schedule 1</u>	F <u>Schedule 36</u>	G <u>Large Power</u>	H <u>High Voltage</u>	I <u>Schedule 10</u>	J <u>Schedules</u>	L <u>Small Power</u>	M <u>Contract 1</u>	
###		111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-
###		111CLG	Accum Prov for Amort-General											
###			Situs	F108D	(117,310)	(42,911)	(8,458)	(8,336)	(76)	(45,507)	(290)	(11,680)	(51)	
###			Customer - System	F108D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F108D	-	-	-	-	-	-	-	-	-	-
###			System Overheads	F108D	(11,441)	(4,185)	(825)	(813)	(7)	(4,438)	(28)	(1,139)	(5)	
###			Energy	F108D	-	-	-	-	-	-	-	-	-	-
###			Total Accum Prov for Amort-General		(128,751)	(47,096)	(9,283)	(9,149)	(84)	(49,945)	(319)	(12,819)	(56)	
###		111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-
###		111IP	Accum Prov for Amort-Intangible											
###			Situs	F107D	(171,705)	(62,808)	(12,380)	(12,201)	(112)	(66,608)	(425)	(17,096)	(75)	
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			Energy	F30	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			Customer - System	F42	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-
###			System Overheads	F102D	(2,762,934)	(1,010,658)	(199,201)	(196,333)	(1,797)	(1,071,807)	(6,840)	(275,097)	(1,199)	
###			Total Accum Prov for Amort-Intangible		(2,934,639)	(1,073,466)	(211,580)	(208,535)	(1,909)	(1,138,415)	(7,265)	(292,194)	(1,274)	
###		111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-
###														
###														
###			TOTAL ACCUM PROV FOR AMORTIZATION		(3,063,389)	(1,120,562)	(220,863)	(217,684)	(1,993)	(1,188,361)	(7,584)	(305,013)	(1,330)	

DISXFMR - DIS - XFMR - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		8,068,888	3,619,766	690,301	470,160	1,998	2,291,535	24,640	971,737	(1,249)
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		1,094,703	376,197	75,069	80,384	486	454,204	4,390	103,647	325
16		Depreciation Expense		2,335,323	1,036,426	217,238	144,939	166	596,792	2,145	337,506	111
17		Amortization Expense		107,270	39,239	7,734	7,623	70	41,613	266	10,681	47
18		Taxes Other Than Income		569,927	211,394	41,563	40,300	403	219,752	1,024	55,696	(203)
19		Income Taxes - Federal		1,758,199	652,140	128,218	124,322	1,242	677,925	3,159	171,819	(628)
20		Income Taxes - State		59,550	22,088	4,343	4,211	42	22,961	107	5,820	(21)
21		Income Taxes Deferred		(490,177)	(181,813)	(35,747)	(34,660)	(346)	(189,002)	(881)	(47,902)	175
22		Investment Tax Credit Adj		(4,904)	(1,819)	(358)	(347)	(3)	(1,891)	(9)	(479)	2
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		5,429,892	2,153,852	438,061	366,772	2,060	1,822,355	10,202	636,786	(194)
26												
27		Operating Revenue For Return		2,638,996	1,465,914	252,240	103,389	(61)	469,180	14,438	334,951	(1,055)
28												
29												
30		Rate Base :										
31		Electric Plant In Service		109,348,368	48,487,058	10,160,556	6,791,457	8,092	28,015,596	101,269	15,778,940	5,400
32		Plant Held For Future Use		3,151	801	195	305	143	614	3	294	796
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		414,969	175,377	32,830	24,997	360	135,897	1,337	44,018	153
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		1,302,960	476,612	93,940	92,588	848	505,449	3,226	129,732	566
38		Misc Deferred Debits		414,121	151,482	29,857	29,427	269	160,647	1,025	41,233	180
39		Cash Working Capital		304,980	94,161	18,890	23,560	87	140,964	1,812	25,449	58
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		111,788,549	49,385,491	10,336,269	6,962,334	9,799	28,959,167	108,672	16,019,666	7,152
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(40,342,195)	(17,941,624)	(3,762,821)	(2,499,461)	(2,590)	(10,245,667)	(36,300)	(5,852,002)	(1,729)
47		Accum Provision For Amortization		(1,377,635)	(503,927)	(99,324)	(97,894)	(896)	(534,417)	(3,411)	(137,167)	(598)
48		Accum Deferred Income Taxes		(2,099,823)	(775,244)	(152,740)	(148,188)	(1,801)	(807,446)	(3,812)	(209,391)	(1,202)
49		Unamortized ITC		(1,555)	(575)	(113)	(110)	(1)	(597)	(3)	(155)	(1)
50		Customer Advance For Construction		(345,392)	(113,737)	(27,517)	-	-	(10,309)	-	(193,829)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(239,560)	(55,920)	(13,753)	(22,086)	(11,253)	(50,411)	(274)	(20,372)	(65,490)
53												
54		Total Rate Base Deductions		(44,406,160)	(19,391,027)	(4,056,268)	(2,767,739)	(16,542)	(11,648,847)	(43,800)	(6,412,917)	(69,019)
55												
56		Total Rate Base		67,382,389	29,994,464	6,280,000	4,194,594	(6,743)	17,310,320	64,872	9,606,749	(61,867)
57												
58												
59		Return On Rate Base		3.92%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		2.75%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		67,382,389	29,994,464	6,280,000	4,194,594	(6,743)	17,310,320	64,872	9,606,749	(61,867)
74											
75											
76	Return On Ratebase (\$\$)	3.09%	2,083,074	927,255	194,141	129,673	(208)	535,135	2,005	296,985	(1,913)
77	Operating & Maintenance Expense		1,094,703	376,197	75,069	80,384	486	454,204	4,390	103,647	325
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		2,335,323	1,036,426	217,238	144,939	166	596,792	2,145	337,506	111
80	Amortization Expense		107,270	39,239	7,734	7,623	70	41,613	266	10,681	47
81	Taxes Other Than Income		569,927	211,394	41,563	40,300	403	219,752	1,024	55,696	(203)
82	Federal Income Taxes		1,758,199	652,140	128,218	124,322	1,242	677,925	3,159	171,819	(628)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		59,550	22,088	4,343	4,211	42	22,961	107	5,820	(21)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(490,177)	(181,813)	(35,747)	(34,660)	(346)	(189,002)	(881)	(47,902)	175
87	Investment Tax Credit		(4,904)	(1,819)	(358)	(347)	(3)	(1,891)	(9)	(479)	2
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(161,576)	(16,956)	(3,085)	(34,540)	(5,414)	(64,533)	(88)	(36,960)	(0)
90											
91	Total Revenue Requirements		7,351,390	3,064,151	629,117	461,904	(3,563)	2,292,957	12,119	896,811	(2,106)
92	Operating Revenues		7,907,312	3,602,810	687,216	435,620	(3,416)	2,227,003	24,552	934,777	(1,249)
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(555,922)	(538,659)	(58,099)	26,284	(147)	65,955	(12,433)	(37,966)	(858)
96											
97	Existing Revenues		7,907,312	3,602,810	687,216	435,620	(3,416)	2,227,003	24,552	934,777	(1,249)
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-7.03%	-14.95%	-8.45%	6.03%	4.30%	2.96%	-50.64%	-4.06%	68.67%

ELECTRIC REVENUES

DIS - XFMR - Unbundled			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES									
A	B	C	D	E	F	G	H	I	J	L	M		
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1		
107	440	Residential Sales	A	3,602,810	3,602,810	-	-	-	-	-	-		
108													
109	442	Commercial & Industrial Sales	A	3,373,141	-	687,216	435,620	-	2,227,003	24,552	-	(1,249)	
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	
112				3,373,141	-	687,216	435,620	-	2,227,003	24,552	-	(1,249)	
113													
114	444	Public Street & Highway Lighting	A	931,361	-	-	-	(3,416)	-	-	934,777	-	
115													
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	
117													
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	
119		Demand	F10	-	-	-	-	-	-	-	-	-	
120				-	-	-	-	-	-	-	-	-	
121													
122		Total Sales to Ultimate Customers		7,907,312	3,602,810	687,216	435,620	(3,416)	2,227,003	24,552	934,777	(1,249)	
123													
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	
125		Demand	F10	-	-	-	-	-	-	-	-	-	
126		Demand	F10	-	-	-	-	-	-	-	-	-	
127		Energy	F30	-	-	-	-	-	-	-	-	-	
128				-	-	-	-	-	-	-	-	-	
129													
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	
131			F10	-	-	-	-	-	-	-	-	-	
132													
133		State Specific Revenue Credit	F140D	-	-	-	-	-	-	-	-	-	
134													
135		AGA Revenue	A	0	112,614	160	39	31,165	5,412	42,949	-	32,889	-
136													
137		Total Sales from Electricity		8,019,926	3,602,970	687,254	466,785	1,996	2,269,952	24,552	967,665	(1,249)	
138													
139		Other Electric Operating Revenues											
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-	-	-
143													
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-
145		Demand	F10	-	-	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-	-	-
148													
149	453	Water Sales	F10	-	-	-	-	-	-	-	-	-	-
150													
151	454	Rent of Electric Property	A	0	36,900	8,588	1,694	3,201	-	20,828	6	2,583	-
152		Demand	F10	-	-	-	-	-	-	-	-	-	-
153		Customer	F40	12,062	8,207	1,352	174	2	755	82	1,489	0	
154				48,962	16,796	3,046	3,375	2	21,583	88	4,071	0	
155													
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-	-	-
159		Demand	F10	-	-	-	-	-	-	-	-	-	-
160		Demand	F10	-	-	-	-	-	-	-	-	-	-
161				-	-	-	-	-	-	-	-	-	-
162													
163		Total Other Electric Operating Revenues		48,962	16,796	3,046	3,375	2	21,583	88	4,071	0	
164													
165		Total Electric Operating Revenues		8,068,888	3,619,766	690,301	470,160	1,998	2,291,535	24,640	971,737	(1,249)	

166 DIS - XFMR - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

DIS - XFMR - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	3,151	801	195	305	143	614	3	294	796
###	Total Plant Held For Future Use		3,151	801	195	305	143	614	3	294	796
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102D	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102D	1,302,960	476,612	93,940	92,588	848	505,449	3,226	129,732	566
### 163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102D	-	-	-	-	-	-	-	-	-
###	General Plant	F42	82,411	53,730	8,854	1,365	144	6,890	514	10,906	8
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	332,558	121,647	23,977	23,631	216	129,007	823	33,112	144
###	Total Prepayments		414,969	175,377	32,830	24,997	360	135,897	1,337	44,018	153
### 182	Misc Regulatory Assets	F102D	(89,348)	(32,683)	(6,442)	(6,349)	(58)	(34,660)	(221)	(8,896)	(39)
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	503,282	184,096	36,285	35,763	327	195,235	1,246	50,110	218
###	Total Misc Regulatory Assets		413,934	151,414	29,844	29,414	269	160,575	1,025	41,214	180
### 186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	187	68	13	13	0	72	0	19	0
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102D	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102D	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		187	68	13	13	0	72	0	19	0

### DIS - XFMR - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
### 108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
### 108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
### 108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
### 108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
### 108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
### 108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
### 108368	Line Transformers	F125	(36,360,074.52)	(16,484,998.08)	(3,475,719.76)	(2,216,492.56)	-	(8,700,909.23)	(26,441.55)	(5,455,513.34)	-
### 108369	Services	F126	-	-	-	-	-	-	-	-	-
### 108370	Meters	F127	-	-	-	-	-	-	-	-	-
### 108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
### 108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
### 108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
### 108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
### 108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
### 108D	Unclassified Dist Sub - Acct 300	F102D	29,179.86	10,673.75	2,103.80	2,073.51	18.98	11,319.55	72.24	2,905.36	12.67
###	TOTAL DISTRIBUTION PLANT DEPR		(36,330,894.66)	(16,474,324.34)	(3,473,615.97)	(2,214,419.04)	18.98	(8,689,589.68)	(26,369.31)	(5,452,607.98)	12.67
###			GENERAL PLANT								
### 108GP	General Plant Accumulated Depr										
###	Situs	F107D	(3,627,108)	(1,326,766)	(261,506)	(257,741)	(2,359)	(1,407,040)	(8,980)	(361,141)	(1,575)
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	Customer - System	F42	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	(384,192)	(140,534)	(27,699)	(27,301)	(250)	(149,037)	(951)	(38,253)	(167)
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Cholla	F10	-	-	-	-	-	-	-	-	-
###	Total General Plant Accumulated Depr		(4,011,300)	(1,467,300)	(289,205)	(285,042)	(2,609)	(1,556,078)	(9,931)	(399,394)	(1,741)
### 108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
### 1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
### 1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR		(4,011,300)	(1,467,300)	(289,205)	(285,042)	(2,609)	(1,556,078)	(9,931)	(399,394)	(1,741)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE		(40,342,195)	(17,941,624)	(3,762,821)	(2,499,461)	(2,590)	(10,245,667)	(36,300)	(5,852,002)	(1,729)

###	DIS - XFMR - Unbundled	A <u>ACCT</u>	B <u>DESCRIPTION</u>	C Factor	ACCUMULATED AMORTIZATION									
					D <u>Jurisdiction</u>	E <u>Schedule 1</u>	F <u>Schedule 36</u>	G <u>Large Power</u>	H <u>High Voltage</u>	I <u>Schedule 10</u>	J <u>Schedules</u>	L <u>Small Power</u>	M <u>Contract 1</u>	
###		111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-	-
###		111CLG	Accum Prov for Amort-General											
###			Situs	F108D	(52,755)	(19,297)	(3,804)	(3,749)	(34)	(20,465)	(131)	(5,253)	(23)	
###			Customer - System	F108D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F108D	-	-	-	-	-	-	-	-	-	-
###			System Overheads	F108D	(5,145)	(1,882)	(371)	(366)	(3)	(1,996)	(13)	(512)	(2)	
###			Energy	F108D	-	-	-	-	-	-	-	-	-	-
###			Total Accum Prov for Amort-General		(57,900)	(21,179)	(4,174)	(4,114)	(38)	(22,461)	(143)	(5,765)	(25)	
###		111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-
###		111IP	Accum Prov for Amort-Intangible											
###			Situs	F107D	(77,217)	(28,245)	(5,567)	(5,487)	(50)	(29,954)	(191)	(7,688)	(34)	
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			Energy	F30	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			Customer - System	F42	-	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-	-
###			System Overheads	F102D	(1,242,517)	(454,502)	(89,582)	(88,293)	(808)	(482,002)	(3,076)	(123,714)	(539)	
###			Total Accum Prov for Amort-Intangible		(1,319,735)	(482,748)	(95,150)	(93,780)	(859)	(511,956)	(3,267)	(131,402)	(573)	
###		111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-	-
###														
###														
###			TOTAL ACCUM PROV FOR AMORTIZATION		(1,377,635)	(503,927)	(99,324)	(97,894)	(896)	(534,417)	(3,411)	(137,167)	(598)	

DISSERVICE - DIS - SERVICE - Unbundled

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

	A	B	C	D	E	F	G	H	I	J	L	M
		<u>DESCRIPTION</u>		<u>Jurisdiction</u>	<u>Schedule 1</u>	<u>Schedule 36</u>	<u>Large Power</u>	<u>High Voltage</u>	<u>Schedule 10</u>	<u>Schedules</u>	<u>Small Power</u>	<u>Contract 1</u>
3												
4												
5												
6												
7												
8												
9												
12												
13												
12		Operating Revenues		4,817,147	2,801,548	448,556	230,240	1,151	798,720	7,646	530,005	(719)
13												
14		Operating Expenses										
15		Operation & Maintenance Expenses		594,553	200,622	39,863	44,078	279	252,597	2,496	54,433	186
16		Depreciation Expense		1,370,648	914,495	152,423	61,688	95	56,767	362	184,755	64
17		Amortization Expense		61,471	22,486	4,432	4,368	40	23,846	152	6,121	27
18		Taxes Other Than Income		326,596	121,139	23,817	23,094	231	125,929	587	31,916	(117)
19		Income Taxes - Federal		1,017,492	377,402	74,202	71,947	719	392,324	1,828	99,434	(363)
20		Income Taxes - State		33,993	12,608	2,479	2,404	24	13,107	61	3,322	(12)
21		Income Taxes Deferred		(281,891)	(104,557)	(20,557)	(19,933)	(199)	(108,691)	(507)	(27,548)	101
22		Investment Tax Credit Adj		(2,810)	(1,042)	(205)	(199)	(2)	(1,083)	(5)	(275)	1
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
24												
25		Total Operating Expenses		3,120,053	1,543,152	276,453	187,447	1,187	754,794	4,975	352,158	(114)
26												
27		Operating Revenue For Return		1,697,094	1,258,395	172,103	42,793	(35)	43,926	2,671	177,847	(605)
28												
29												
30		Rate Base :										
31		Electric Plant In Service		62,661,981	41,660,205	6,949,137	2,832,965	4,637	2,765,111	17,647	8,429,184	3,094
32		Plant Held For Future Use		1,806	459	112	175	82	352	2	169	456
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-	-
35		Prepayments		237,798	100,500	18,813	14,324	206	77,876	766	25,224	88
36		Fuel Stock		-	-	-	-	-	-	-	-	-
37		Materials & Supplies		746,660	273,122	53,832	53,057	486	289,647	1,849	74,343	324
38		Misc Deferred Debits		237,311	86,807	17,110	16,863	154	92,059	588	23,628	103
39		Cash Working Capital		174,769	53,959	10,825	13,501	50	80,779	1,038	14,584	33
40		Weatherization Loans		-	-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
42												
43		Total Rate Base Additions		64,060,324	42,175,051	7,049,829	2,930,886	5,615	3,305,824	21,889	8,567,131	4,098
44												
45		Rate Base Deductions :										
46		Accum Provision For Depreciation		(23,276,637)	(15,598,688)	(2,597,367)	(1,041,673)	(1,484)	(885,222)	(5,650)	(3,145,561)	(991)
47		Accum Provision For Amortization		(789,452)	(288,775)	(56,918)	(56,098)	(514)	(306,247)	(1,954)	(78,604)	(343)
48		Accum Deferred Income Taxes		(1,194,632)	(441,669)	(87,007)	(84,239)	(1,030)	(458,578)	(2,127)	(119,294)	(687)
49		Unamortized ITC		(891)	(329)	(65)	(63)	(1)	(342)	(2)	(89)	(1)
50		Customer Advance For Construction		(197,927)	(65,177)	(15,769)	-	-	(5,908)	-	(111,074)	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(137,279)	(32,045)	(7,881)	(12,657)	(6,449)	(28,888)	(157)	(11,674)	(37,529)
53												
54		Total Rate Base Deductions		(25,596,818)	(16,426,684)	(2,765,007)	(1,194,729)	(9,478)	(1,685,185)	(9,890)	(3,466,296)	(39,550)
55												
56		Total Rate Base		38,463,506	25,748,367	4,284,823	1,736,156	(3,862)	1,620,639	11,999	5,100,835	(35,452)
57												
58												
59		Return On Rate Base		4.41%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
60												
61		Return On Equity		3.74%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		38,463,506	25,748,367	4,284,823	1,736,156	(3,862)	1,620,639	11,999	5,100,835	(35,452)
74											
75											
76	Return On Ratebase (\$\$)	3.09%	1,189,069	795,991	132,462	53,672	(119)	50,101	371	157,688	(1,096)
77	Operating & Maintenance Expense		594,553	200,622	39,863	44,078	279	252,597	2,496	54,433	186
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		1,370,648	914,495	152,423	61,688	95	56,767	362	184,755	64
80	Amortization Expense		61,471	22,486	4,432	4,368	40	23,846	152	6,121	27
81	Taxes Other Than Income		326,596	121,139	23,817	23,094	231	125,929	587	31,916	(117)
82	Federal Income Taxes		1,017,492	377,402	74,202	71,947	719	392,324	1,828	99,434	(363)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		33,993	12,608	2,479	2,404	24	13,107	61	3,322	(12)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(281,891)	(104,557)	(20,557)	(19,933)	(199)	(108,691)	(507)	(27,548)	101
87	Investment Tax Credit		(2,810)	(1,042)	(205)	(199)	(2)	(1,083)	(5)	(275)	1
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(92,341)	(9,716)	(1,768)	(19,724)	(3,091)	(36,885)	(51)	(21,107)	(0)
90											
91	Total Revenue Requirements		4,216,781	2,329,427	407,147	221,395	(2,023)	768,010	5,296	488,740	(1,210)
92	Operating Revenues		4,724,806	2,791,831	446,788	210,516	(1,939)	761,835	7,595	508,898	(719)
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(508,025)	(462,405)	(39,641)	10,879	(84)	6,175	(2,300)	(20,158)	(491)
96											
97	Existing Revenues		4,724,806	2,791,831	446,788	210,516	(1,939)	761,835	7,595	508,898	(719)
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-10.75%	-16.56%	-8.87%	5.17%	4.34%	0.81%	-30.28%	-3.96%	68.38%

ELECTRIC REVENUES

<u>DIS - SERVICE - Unbundled</u>			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES									
A	B	C	D	E	F	G	H	I	J	L	M		
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1		
107	440	Residential Sales	A	2,791,831	2,791,831	-	-	-	-	-	-		
108													
109	442	Commercial & Industrial Sales	A	1,426,016	-	446,788	210,516	-	761,835	7,595	-	(719)	
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	
112				1,426,016	-	446,788	210,516	-	761,835	7,595	-	(719)	
113													
114	444	Public Street & Highway Lighting	A	506,959	-	-	-	(1,939)	-	-	508,898	-	
115													
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	
117													
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-	
119		Demand	F10	-	-	-	-	-	-	-	-	-	
120				-	-	-	-	-	-	-	-	-	
121													
122		Total Sales to Ultimate Customers		4,724,806	2,791,831	446,788	210,516	(1,939)	761,835	7,595	508,898	(719)	
123													
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	
125		Demand	F10	-	-	-	-	-	-	-	-	-	
126		Demand	F10	-	-	-	-	-	-	-	-	-	
127		Energy	F30	-	-	-	-	-	-	-	-	-	
128				-	-	-	-	-	-	-	-	-	
129													
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	
131			F10	-	-	-	-	-	-	-	-	-	
132													
133		State Specific Revenue Credit	F140D	-	-	-	-	-	-	-	-	-	
134													
135		AGA Revenue	A	0	64,283	91	22	17,790	3,089	24,517	-	18,774	-
136													
137		Total Sales from Electricity		4,789,089	2,791,923	446,810	228,306	1,150	786,352	7,595	527,672	(719)	
138													
139		Other Electric Operating Revenues											
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	
141		Customers	F40	-	-	-	-	-	-	-	-	-	
142				-	-	-	-	-	-	-	-	-	
143													
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	
145		Demand	F10	-	-	-	-	-	-	-	-	-	
146		Customer	F40	-	-	-	-	-	-	-	-	-	
147				-	-	-	-	-	-	-	-	-	
148													
149	453	Water Sales	F10	-	-	-	-	-	-	-	-	-	
150													
151	454	Rent of Electric Property	A	0	21,146	4,922	971	1,834	-	11,936	3	1,480	-
152		Demand	F10	-	-	-	-	-	-	-	-	-	-
153		Customer	F40	-	6,912	4,703	775	100	1	433	47	853	0
154				-	28,058	9,625	1,746	1,934	1	12,368	51	2,333	0
155													
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	
157		Customer	F40	-	-	-	-	-	-	-	-	-	
158		Energy	F30	-	-	-	-	-	-	-	-	-	
159		Demand	F10	-	-	-	-	-	-	-	-	-	
160		Demand	F10	-	-	-	-	-	-	-	-	-	
161				-	-	-	-	-	-	-	-	-	
162													
163		Total Other Electric Operating Revenues		28,058	9,625	1,746	1,934	1	12,368	51	2,333	0	
164													
165		Total Electric Operating Revenues		4,817,147	2,801,548	448,556	230,240	1,151	798,720	7,646	530,005	(719)	

166 DIS - SERVICE - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
170	Miscellaneous Revenues										
171	41160 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-
172	41170 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-
173	4118 Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-
174	41181 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-
175	4194 Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-
176	421 Situs	F10	-	-	-	-	-	-	-	-	-
177	421 System Generation	F10	-	-	-	-	-	-	-	-	-
178	421 System Generation	F10	-	-	-	-	-	-	-	-	-
179	421 Customer	F40	-	-	-	-	-	-	-	-	-
180	421 Sytem Overhead	F10	-	-	-	-	-	-	-	-	-
181	421 System Generation	F10	-	-	-	-	-	-	-	-	-
182											
183	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-
184											
185	Miscellaneous Expenses										
186	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-
187											
188	DFA Divergence Fairness Adjustment										
189	Production	F105	-	-	-	-	-	-	-	-	-
190	Transmission	F105	-	-	-	-	-	-	-	-	-
191	Distribution	F105	-	-	-	-	-	-	-	-	-
192											
193											
194	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-
195											
196											
197	500 Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-
198	Cholla	F10	-	-	-	-	-	-	-	-	-
199	Total 500		-	-	-	-	-	-	-	-	-
200											
201	501 Fuel Related	F30	-	-	-	-	-	-	-	-	-
202	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
203	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
204	System Energy	F30	-	-	-	-	-	-	-	-	-
205	System Energy	F30	-	-	-	-	-	-	-	-	-
206	Total 501		-	-	-	-	-	-	-	-	-
207											
208	502 Steam Expenses	F10	-	-	-	-	-	-	-	-	-
209	Cholla	F10	-	-	-	-	-	-	-	-	-
210	Total 502		-	-	-	-	-	-	-	-	-
211											
212	503 Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-
213	System Energy - Non NPC	F30	-	-	-	-	-	-	-	-	-
214	Total 503		-	-	-	-	-	-	-	-	-
215											
216	505 Electric Expenses	F10	-	-	-	-	-	-	-	-	-
217	Cholla	F10	-	-	-	-	-	-	-	-	-
218	Total 505		-	-	-	-	-	-	-	-	-
219											
220	506 Misc. Steam Expense	F30	-	-	-	-	-	-	-	-	-
221	SG	F30	-	-	-	-	-	-	-	-	-
222	System Energy	F30	-	-	-	-	-	-	-	-	-
223	Cholla	F10	-	-	-	-	-	-	-	-	-
224	Total 506		-	-	-	-	-	-	-	-	-
225											
226	507 Rents	F10	-	-	-	-	-	-	-	-	-
227	Cholla	F10	-	-	-	-	-	-	-	-	-
228	Total 507		-	-	-	-	-	-	-	-	-
229											

STEAM POWER GENERATION

<u>DIS - SERVICE - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor									
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		Cholla	F10	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-
236											
237	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
238		Cholla	F10	-	-	-	-	-	-	-	-
239		Total 511		-	-	-	-	-	-	-	-
240											
241	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
242		Cholla	F10	-	-	-	-	-	-	-	-
243		Total 512		-	-	-	-	-	-	-	-
244											
245	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
246		Cholla	F10	-	-	-	-	-	-	-	-
247		Total 513		-	-	-	-	-	-	-	-
248											
249	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
250		Cholla	F10	-	-	-	-	-	-	-	-
251		Total 514		-	-	-	-	-	-	-	-
252											
253		Total Steam Power Generation		-	-	-	-	-	-	-	-
254											
255											
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
282											
283	536	Water For Power	F10	-	-	-	-	-	-	-	-
284											
285	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
286											
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
290											
291	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
292											
293	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

972	DIS - SERVICE - Unbundled		C Factor	GENERAL PLANT							M Contract 1			
	A	B		D	E	F	G	H	I	J		L		
	ACCT	DESCRIPTION		Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules		Small Power		
975	398	Misc. Equipment												
976		Situs	F107D	7,623	2,788	550	542	5	2,957	19	759		3	
977		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
978		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
979		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	
980		System Overheads	F102D	3,046	1,114	220	216	2	1,181	8	303		1	
981		System Energy	F30	-	-	-	-	-	-	-	-	-	-	
982		Simple Cycle Combustion Turbine	F105D	-	-	-	-	-	-	-	-	-	-	
983		Total Misc. Equipment		10,668	3,902	769	758	7	4,138	26	1,062		5	
984														
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	
988														
989	390L	General Capital Lease												
990		Situs	F107D	-	-	-	-	-	-	-	-	-	-	
991		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
992		System Overheads	F102D	-	-	-	-	-	-	-	-	-	-	
993														
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-	-	
995														
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	
998														
999	G00	Unclassified Gen Plant - Acct 300	F102D	228,312	83,515	16,461	16,224	149	88,568	565	22,732		99	
###	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	
###														
###		TOTAL GENERAL PLANT		5,939,335	2,172,559	428,212	422,048	3,864	2,304,008	14,704	591,363		2,578	
###														
###														
###														
###	301	Organization												
###		Situs	F107D	-	-	-	-	-	-	-	-	-	-	
###		System Overheads	F102D	-	-	-	-	-	-	-	-	-	-	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		Total Organization		-	-	-	-	-	-	-	-	-	-	
###														
###	302	Franchise & Consent												
###		Situs	F107D	44,249	16,186	3,190	3,144	29	17,165	110	4,406		19	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		Total Franchise & Consent		44,249	16,186	3,190	3,144	29	17,165	110	4,406		19	
###														
###	303	Miscellaneous Intangible Plant												
###		Situs	F107D	148,527	54,330	10,708	10,554	97	57,617	368	14,788		64	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		System Overheads	F102D	995,869	364,281	71,800	70,766	648	386,321	2,466	99,156		432	
###		Energy	F30	-	-	-	-	-	-	-	-	-	-	
###		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	
###		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	
###		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	
###		Total Miscellaneous Intangible Plant		1,144,396	418,611	82,508	81,320	744	443,938	2,833	113,944		497	
###														
###	100	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	
###														
###		TOTAL INTANGIBLE PLANT		1,188,646	434,797	85,698	84,465	773	461,104	2,943	118,350		516	
###														
###		TOTAL ELECTRIC PLANT IN SERVICE		62,661,981	41,660,205	6,949,137	2,832,965	4,637	2,765,111	17,647	8,429,184		3,094	

DIS - SERVICE - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
### 105	Plant Held For Future Use										
###	Situs	F20	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	System Generation	F10	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	General	F102	1,806	459	112	175	82	352	2	169	456
###	Total Plant Held For Future Use		1,806	459	112	175	82	352	2	169	456
### 114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-
###	115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-	-
###	128 Pensions	F102D	-	-	-	-	-	-	-	-	-
### 124	Weatherization	F40	-	-	-	-	-	-	-	-	-
### 151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-
###	Cholla	F30	-	-	-	-	-	-	-	-	-
###	Total Fuel Stock		-	-	-	-	-	-	-	-	-
###	152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-
### 25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-
### 154	Materials and Supplies	F102D	746,660	273,122	53,832	53,057	486	289,647	1,849	74,343	324
### 163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-
### 25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-	-
### 165	Prepayments	F102D	-	-	-	-	-	-	-	-	-
###	General Plant	F42	47,226	30,790	5,074	782	82	3,948	294	6,249	5
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	190,572	69,710	13,740	13,542	124	73,927	472	18,975	83
###	Total Prepayments		237,798	100,500	18,813	14,324	206	77,876	766	25,224	88
### 182	Misc Regulatory Assets	F102D	(51,201)	(18,729)	(3,691)	(3,638)	(33)	(19,862)	(127)	(5,098)	(22)
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	288,405	105,496	20,793	20,494	188	111,879	714	28,716	125
###	Total Misc Regulatory Assets		237,205	86,767	17,102	16,856	154	92,017	587	23,618	103
### 186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Generation	F102D	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	107	39	8	8	0	41	0	11	0
###	System Energy	F102D	-	-	-	-	-	-	-	-	-
###	System Net Steam Plant	F102D	-	-	-	-	-	-	-	-	-
###	Excise Tax	F102D	-	-	-	-	-	-	-	-	-
###	Total Misc Deferred Debits		107	39	8	8	0	41	0	11	0

### DIS - SERVICE - Unbundled			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
ACCT	DESCRIPTION	Factor									
### 108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-
### 108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-
### 108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-
### 108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-
### 108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-
### 108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-
### 108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-
### 108369	Services	F126	(20,994,686.29)	(14,763,970.18)	(2,432,844.36)	(879,517.82)	-	-	-	(2,918,353.93)	-
### 108370	Meters	F127	-	-	-	-	-	-	-	-	-
### 108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-
### 108372	Leased Property	F129	-	-	-	-	-	-	-	-	-
### 108373	Street Lights	F130	-	-	-	-	-	-	-	-	-
### 108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-
### 108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-
### 108D	Unclassified Dist Sub - Acct 300	F102D	16,721.49	6,116.58	1,205.58	1,188.22	10.88	6,486.66	41.40	1,664.91	7.26
###	TOTAL DISTRIBUTION PLANT DEPR		(20,977,964.80)	(14,757,853.60)	(2,431,638.78)	(878,329.60)	10.88	6,486.66	41.40	(2,916,689.02)	7.26
###			GENERAL PLANT								
### 108GP	General Plant Accumulated Depr										
###	Situs	F107D	(2,078,511)	(760,302)	(149,856)	(147,698)	(1,352)	(806,303)	(5,146)	(206,951)	(902)
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	System Generation	F105D	-	-	-	-	-	-	-	-	-
###	Customer - System	F42	-	-	-	-	-	-	-	-	-
###	System Overheads	F102D	(220,161)	(80,533)	(15,873)	(15,645)	(143)	(85,406)	(545)	(21,921)	(96)
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
###	Cholla	F10	-	-	-	-	-	-	-	-	-
###	Total General Plant Accumulated Depr		(2,298,672)	(840,835)	(165,729)	(163,343)	(1,495)	(891,709)	(5,691)	(228,872)	(998)
### 108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-
### 1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
### 1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	Energy	F30	-	-	-	-	-	-	-	-	-
###	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
###	TOTAL GENERAL PLANT ACCUM DEPR		(2,298,672)	(840,835)	(165,729)	(163,343)	(1,495)	(891,709)	(5,691)	(228,872)	(998)
###	TOTAL ACCUM DEPR - PLANT IN SERVICE		(23,276,637)	(15,598,688)	(2,597,367)	(1,041,673)	(1,484)	(885,222)	(5,650)	(3,145,561)	(991)

###	DIS - SERVICE - Unbundled	A	B	C	ACCUMULATED AMORTIZATION					J	L	M	
					D	E	F	G	H				I
		<u>ACCT</u>	<u>DESCRIPTION</u>	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
###		111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-
###		111CLG	Accum Prov for Amort-General										
###			Situs	F108D	(30,231)	(11,058)	(2,180)	(2,148)	(20)	(11,727)	(75)	(3,010)	(13)
###			Customer - System	F108D	-	-	-	-	-	-	-	-	-
###			System Generation	F108D	-	-	-	-	-	-	-	-	-
###			System Overheads	F108D	(2,948)	(1,079)	(213)	(210)	(2)	(1,144)	(7)	(294)	(1)
###			Energy	F108D	-	-	-	-	-	-	-	-	-
###			Total Accum Prov for Amort-General		(33,180)	(12,137)	(2,392)	(2,358)	(22)	(12,871)	(82)	(3,304)	(14)
###		111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
###		111IP	Accum Prov for Amort-Intangible										
###			Situs	F107D	(44,249)	(16,186)	(3,190)	(3,144)	(29)	(17,165)	(110)	(4,406)	(19)
###			System Generation	F105D	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-
###			Energy	F30	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-
###			Customer - System	F42	-	-	-	-	-	-	-	-	-
###			System Generation	F105D	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-
###			System Generation	F10	-	-	-	-	-	-	-	-	-
###			System Overheads	F102D	(712,023)	(260,452)	(51,335)	(50,596)	(463)	(276,211)	(1,763)	(70,894)	(309)
###			Total Accum Prov for Amort-Intangible		(756,273)	(276,638)	(54,525)	(53,741)	(492)	(293,376)	(1,872)	(75,300)	(328)
###		111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
###													
###													
###													
###			TOTAL ACCUM PROV FOR AMORTIZATION		(789,452)	(288,775)	(56,918)	(56,098)	(514)	(306,247)	(1,954)	(78,604)	(343)

DISMETER - DIS - METER - Unbundled

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023**

3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	A	B <u>DESCRIPTION</u>	C	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
		Operating Revenues		2,235,257	1,212,529	203,749	95,979	17,752	463,628	15,678	213,211	12,731
		Operating Expenses										
		Operation & Maintenance Expenses		369,846	158,260	29,361	20,741	2,671	108,344	14,135	34,551	1,783
		Depreciation Expense		839,779	468,682	82,974	34,512	12,573	146,139	120	86,388	8,390
		Amortization Expense		20,365	7,449	1,468	1,447	13	7,900	50	2,028	9
		Taxes Other Than Income		108,198	40,132	7,890	7,651	76	41,719	194	10,574	(39)
		Income Taxes - Federal		272,436	101,050	19,868	19,264	192	105,046	490	26,624	(97)
		Income Taxes - State		15,121	5,609	1,103	1,069	11	5,830	27	1,478	(5)
		Income Taxes Deferred		(88,538)	(32,840)	(6,457)	(6,261)	(63)	(34,138)	(159)	(8,652)	32
		Investment Tax Credit Adj		(931)	(345)	(68)	(66)	(1)	(359)	(2)	(91)	0
		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-
		Total Operating Expenses		1,536,275	747,997	136,140	78,358	15,473	380,481	14,855	152,898	10,072
		Operating Revenue For Return		698,982	464,532	67,609	17,621	2,279	83,147	823	60,313	2,659
		Rate Base :										
		Electric Plant In Service		20,759,204	11,348,385	2,018,151	890,124	293,115	3,876,547	5,846	2,131,423	195,612
		Plant Held For Future Use		598	152	37	58	27	117	1	56	151
		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-
		Pensions		-	-	-	-	-	-	-	-	-
		Prepayments		78,780	33,294	6,233	4,746	68	25,799	254	8,356	29
		Fuel Stock		-	-	-	-	-	-	-	-	-
		Materials & Supplies		247,360	90,482	17,834	17,577	161	95,957	612	24,629	107
		Misc Deferred Debits		78,619	28,758	5,668	5,587	51	30,498	195	7,828	34
		Cash Working Capital		57,899	17,876	3,586	4,473	17	26,761	344	4,831	11
		Weatherization Loans		-	-	-	-	-	-	-	-	-
		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-
		Total Rate Base Additions		21,222,459	11,518,948	2,051,509	922,564	293,439	4,055,679	7,252	2,177,124	195,945
		Rate Base Deductions :										
		Accum Provision For Depreciation		(3,301,456)	(1,727,155)	(310,175)	(153,659)	(40,834)	(702,871)	(1,872)	(337,639)	(27,251)
		Accum Provision For Amortization		(261,537)	(95,668)	(18,856)	(18,585)	(170)	(101,456)	(648)	(26,040)	(114)
		Accum Deferred Income Taxes		(437,984)	(158,901)	(31,359)	(31,218)	(350)	(172,024)	(983)	(42,916)	(234)
		Unamortized ITC		(295)	(109)	(22)	(21)	(0)	(113)	(1)	(29)	(0)
		Customer Advance For Construction		(65,571)	(21,592)	(5,224)	-	-	(1,957)	-	(36,797)	-
		Customer Service Deposits		-	-	-	-	-	-	-	-	-
		Misc Rate Base Deductions		(45,479)	(10,616)	(2,611)	(4,193)	(2,136)	(9,570)	(52)	(3,868)	(12,433)
		Total Rate Base Deductions		(4,112,322)	(2,014,042)	(368,246)	(207,675)	(43,491)	(987,992)	(3,555)	(447,290)	(40,031)
		Total Rate Base		17,110,137	9,504,906	1,683,263	714,889	249,948	3,067,687	3,697	1,729,834	155,914
		Return On Rate Base		4.09%	4.89%	4.02%	2.46%	0.91%	2.71%	22.26%	3.49%	1.71%
		Return On Equity		3.09%	4.69%	2.95%	-0.15%	-3.26%	0.34%	39.43%	1.89%	-1.67%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023

A	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
73	Total Rate Base		17,110,137	9,504,906	1,683,263	714,889	249,948	3,067,687	3,697	1,729,834	155,914
74											
75											
76	Return On Ratebase (\$\$)	3.09%	528,947	293,837	52,037	22,100	7,727	94,835	114	53,476	4,820
77	Operating & Maintenance Expense		369,846	158,260	29,361	20,741	2,671	108,344	14,135	34,551	1,783
78	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-
79	Depreciation Expense		839,779	468,682	82,974	34,512	12,573	146,139	120	86,388	8,390
80	Amortization Expense		20,365	7,449	1,468	1,447	13	7,900	50	2,028	9
81	Taxes Other Than Income		108,198	40,132	7,890	7,651	76	41,719	194	10,574	(39)
82	Federal Income Taxes		272,436	101,050	19,868	19,264	192	105,046	490	26,624	(97)
83	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
84	State Income Taxes		15,121	5,609	1,103	1,069	11	5,830	27	1,478	(5)
85	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-
86	Deferred Income Taxes		(88,538)	(32,840)	(6,457)	(6,261)	(63)	(34,138)	(159)	(8,652)	32
87	Investment Tax Credit		(931)	(345)	(68)	(66)	(1)	(359)	(2)	(91)	0
88	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-
89	Revenue Credits		(37,891)	(3,229)	(588)	(8,554)	(1,375)	(15,003)	(17)	(9,124)	(0)
90											
91	Total Revenue Requirements		2,027,331	1,038,605	187,589	91,904	21,826	460,313	14,953	197,250	14,892
92	Operating Revenues		2,197,366	1,209,299	203,161	87,424	16,377	448,624	15,661	204,087	12,731
93											
94	Increase / (Decrease) Required to										
95	Earn Equal Rates of Return		(170,035)	(170,695)	(15,573)	4,480	5,448	11,688	(709)	(6,836)	2,161
96											
97	Existing Revenues		2,197,366	1,209,299	203,161	87,424	16,377	448,624	15,661	204,087	12,731
98	check		-	-	-	-	-	-	-	-	-
99	Percent Increase / (Decrease)										
100	Over Existing Rates To										
101	Equal Authorized RoE & RoR		-7.74%	-14.12%	-7.67%	5.12%	33.27%	2.61%	-4.52%	-3.35%	16.97%

<u>DIS - METER - Unbundled</u>			2020 Protocol (Non-Wgt)	ELECTRIC REVENUES								
A ACCT	B DESCRIPTION	C Factor	D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1	
107	440	Residential Sales	A	1,209,299	1,209,299	-	-	-	-	-	-	
108												
109	442	Commercial & Industrial Sales	A	767,603	-	203,161	87,424	-	448,624	15,661	-	12,731
110		Interruptible Demand	F10	-	-	-	-	-	-	-	-	-
111		Interruptible Energy	F30	-	-	-	-	-	-	-	-	-
112				767,603	-	203,161	87,424	-	448,624	15,661	-	12,731
113												
114	444	Public Street & Highway Lighting	A	220,464	-	-	-	16,377	-	-	204,087	-
115												
116	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-
117												
118	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
119		Demand	F10	-	-	-	-	-	-	-	-	-
120				-	-	-	-	-	-	-	-	-
121												
122		Total Sales to Ultimate Customers		2,197,366	1,209,299	203,161	87,424	16,377	448,624	15,661	204,087	12,731
123												
124	447	Sales for Resale	F11	-	-	-	-	-	-	-	-	-
125		Demand	F10	-	-	-	-	-	-	-	-	-
126		Demand	F10	-	-	-	-	-	-	-	-	-
127		Energy	F30	-	-	-	-	-	-	-	-	-
128				-	-	-	-	-	-	-	-	-
129												
130	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-
131			F10	-	-	-	-	-	-	-	-	-
132												
133		State Specific Revenue Credit	F140D	-	-	-	-	-	-	-	-	-
134												
135		AGA Revenue	A	0	28,596	41	10	7,914	1,374	10,906	-	8,351
136												
137		Total Sales from Electricity		2,225,962	1,209,340	203,171	95,338	17,752	459,530	15,661	212,438	12,731
138												
139		Other Electric Operating Revenues										
140	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
141		Customers	F40	-	-	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-	-	-
143												
144	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
145		Demand	F10	-	-	-	-	-	-	-	-	-
146		Customer	F40	-	-	-	-	-	-	-	-	-
147				-	-	-	-	-	-	-	-	-
148												
149	453	Water Sales	F10	-	-	-	-	-	-	-	-	-
150												
151	454	Rent of Electric Property	A	0	7,005	1,630	322	608	-	3,954	1	490
152		Demand	F10	-	-	-	-	-	-	-	-	-
153		Customer	F40	2,290	1,558	257	33	0	143	16	283	0
154				9,295	3,189	578	641	0	4,097	17	773	0
155												
156	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
157		Customer	F40	-	-	-	-	-	-	-	-	-
158		Energy	F30	-	-	-	-	-	-	-	-	-
159		Demand	F10	-	-	-	-	-	-	-	-	-
160		Demand	F10	-	-	-	-	-	-	-	-	-
161				-	-	-	-	-	-	-	-	-
162												
163		Total Other Electric Operating Revenues		9,295	3,189	578	641	0	4,097	17	773	0
164												
165		Total Electric Operating Revenues		2,235,257	1,212,529	203,749	95,979	17,752	463,628	15,678	213,211	12,731

<u>DIS - METER - Unbundled</u>			D	E	F	G	H	I	J	L	M
A	B	C	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
<u>ACCT</u>	<u>DESCRIPTION</u>	Factor									
233	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
234		Cholla	F10	-	-	-	-	-	-	-	-
235		Total 510		-	-	-	-	-	-	-	-
236											
237	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
238		Cholla	F10	-	-	-	-	-	-	-	-
239		Total 511		-	-	-	-	-	-	-	-
240											
241	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
242		Cholla	F10	-	-	-	-	-	-	-	-
243		Total 512		-	-	-	-	-	-	-	-
244											
245	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
246		Cholla	F10	-	-	-	-	-	-	-	-
247		Total 513		-	-	-	-	-	-	-	-
248											
249	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
250		Cholla	F10	-	-	-	-	-	-	-	-
251		Total 514		-	-	-	-	-	-	-	-
252											
253		Total Steam Power Generation		-	-	-	-	-	-	-	-
254											
255											
256	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
257											
258	518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-
259											
260	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
261											
262	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
263											
264	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
265											
266	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
267											
268	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
269											
270	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271											
272	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
273											
274	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
275											
276	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
277											
278		Total Nuclear Power Generation		-	-	-	-	-	-	-	-
279											
280											
281	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
282											
283	536	Water For Power	F10	-	-	-	-	-	-	-	-
284											
285	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
286											
287	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
288											
289	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
290											
291	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
292											
293	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

972	<u>DIS - METER - Unbundled</u>		C Factor	GENERAL PLANT								
	A <u>ACCT</u>	B <u>DESCRIPTION</u>		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
975	398	Misc. Equipment										
976		Situs	F107D	2,525	924	182	179	2	980	6	251	1
977		System Generation	F105D	-	-	-	-	-	-	-	-	-
978		System Generation	F105D	-	-	-	-	-	-	-	-	-
979		Customer - System	F42	-	-	-	-	-	-	-	-	-
980		System Overheads	F102D	1,009	369	73	72	1	391	2	100	0
981		System Energy	F30	-	-	-	-	-	-	-	-	-
982		Simple Cycle Combustion Turbine	F105D	-	-	-	-	-	-	-	-	-
983		Total Misc. Equipment		3,534	1,293	255	251	2	1,371	9	352	2
984												
985	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-
986	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-
987		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
988												
989	390L	General Capital Lease										
990		Situs	F107D	-	-	-	-	-	-	-	-	-
991		System Generation	F105D	-	-	-	-	-	-	-	-	-
992		System Overheads	F102D	-	-	-	-	-	-	-	-	-
993												
994		Remove Capital Lease		-	-	-	-	-	-	-	-	-
995												
996	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-
997		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-
998												
999	G00	Unclassified Gen Plant - Acct 300	F102D	75,637	27,667	5,453	5,375	49	29,341	187	7,531	33
1000	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	-
1001												
1002		TOTAL GENERAL PLANT		1,967,634	719,744	141,862	139,820	1,280	763,292	4,871	195,912	854
1003												
1004												
1005												
1006	301	Organization										
1007		Situs	F107D	-	-	-	-	-	-	-	-	-
1008		System Overheads	F102D	-	-	-	-	-	-	-	-	-
1009		System Generation	F105D	-	-	-	-	-	-	-	-	-
1010		Total Organization		-	-	-	-	-	-	-	-	-
1011												
1012	302	Franchise & Consent										
1013		Situs	F107D	14,659	5,362	1,057	1,042	10	5,687	36	1,460	6
1014		System Generation	F105D	-	-	-	-	-	-	-	-	-
1015		System Generation	F105D	-	-	-	-	-	-	-	-	-
1016		System Generation	F105D	-	-	-	-	-	-	-	-	-
1017		System Generation	F105D	-	-	-	-	-	-	-	-	-
1018		Total Franchise & Consent		14,659	5,362	1,057	1,042	10	5,687	36	1,460	6
1019												
1020	303	Miscellaneous Intangible Plant										
1021		Situs	F107D	49,205	17,999	3,548	3,497	32	19,088	122	4,899	21
1022		System Generation	F105D	-	-	-	-	-	-	-	-	-
1023		System Overheads	F102D	329,920	120,682	23,786	23,444	215	127,984	817	32,849	143
1024		Energy	F30	-	-	-	-	-	-	-	-	-
1025		Customer - System	F42	-	-	-	-	-	-	-	-	-
1026		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-
1027		System Generation	F105D	-	-	-	-	-	-	-	-	-
1028		Total Miscellaneous Intangible Plant		379,125	138,681	27,334	26,941	247	147,072	939	37,748	165
1029												
1030	100	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-
1031												
1032		TOTAL INTANGIBLE PLANT		393,785	144,043	28,391	27,982	256	152,758	975	39,208	171
1033												
1034												
1035		TOTAL ELECTRIC PLANT IN SERVICE		20,759,204	11,348,385	2,018,151	890,124	293,115	3,876,547	5,846	2,131,423	195,612

DIS - METER - Unbundled			MISC RATE BASE								
A	B	C	D	E	F	G	H	I	J	L	M
ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 1	Schedule 36	Large Power	High Voltage	Schedule 10	Schedules	Small Power	Contract 1
1036											
1037											
1040	105	Plant Held For Future Use									
1041		Situs	F20	-	-	-	-	-	-	-	-
1042		System Generation	F10	-	-	-	-	-	-	-	-
1043		System Generation	F10	-	-	-	-	-	-	-	-
1044		System Generation	F10	-	-	-	-	-	-	-	-
1045		Energy	F30	-	-	-	-	-	-	-	-
1046		General	F102	598	152	37	58	27	117	1	56
1047		Total Plant Held For Future Use		598	152	37	58	27	117	1	56
1048											
1049	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1050											
1051		115 Accum Provision for Asset Acq Adj	F10	-	-	-	-	-	-	-	-
1052											
1053		128 Pensions	F102D	-	-	-	-	-	-	-	-
1054											
1055	124	Weatherization	F40	-	-	-	-	-	-	-	-
1056											
1057	151	Fuel Stock	F30	-	-	-	-	-	-	-	-
1058		Cholla	F30	-	-	-	-	-	-	-	-
1059		Total Fuel Stock		-	-	-	-	-	-	-	-
1060											
1061		152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-
1062											
1063	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
1064											
1065	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-
1066											
1067	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-
1068											
1069	154	Materials and Supplies	F102D	247,360	90,482	17,834	17,577	161	95,957	612	24,629
1070											
1071	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1072											
1073	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1074											
1075	165	Prepayments	F102D	-	-	-	-	-	-	-	-
1076		General Plant	F42	15,645	10,200	1,681	259	27	1,308	98	2,070
1077		System Generation	F102D	-	-	-	-	-	-	-	-
1078		System Energy	F102D	-	-	-	-	-	-	-	-
1079		System Overheads	F102D	63,134	23,094	4,552	4,486	41	24,491	156	6,286
1080		Total Prepayments		78,780	33,294	6,233	4,746	68	25,799	254	8,356
1081											
1082	182	Misc Regulatory Assets	F102D	(16,962)	(6,205)	(1,223)	(1,205)	(11)	(6,580)	(42)	(1,689)
1083		System Generation	F102D	-	-	-	-	-	-	-	-
1084		Simple Cycle Combustion Turbine	F102D	-	-	-	-	-	-	-	-
1085		System Generation	F102D	-	-	-	-	-	-	-	-
1086		Energy	F30	-	-	-	-	-	-	-	-
1087		System Generation	F102D	-	-	-	-	-	-	-	-
1088		System Overheads	F102D	95,545	34,950	6,889	6,789	62	37,064	237	9,513
1089		Total Misc Regulatory Assets		78,583	28,745	5,666	5,584	51	30,484	195	7,824
1090											
1091	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-
1092		System Generation	F102D	-	-	-	-	-	-	-	-
1093		System Generation	F102D	-	-	-	-	-	-	-	-
1094		System Generation	F102D	-	-	-	-	-	-	-	-
1095		System Overheads	F102D	35	13	3	3	0	14	0	4
1096		System Energy	F102D	-	-	-	-	-	-	-	-
1097		System Net Steam Plant	F102D	-	-	-	-	-	-	-	-
1098		Excise Tax	F102D	-	-	-	-	-	-	-	-
1099		Total Misc Deferred Debits		35	13	3	3	0	14	0	4

1282	DIS - METER - Unbundled		C Factor	ACCUMULATED AMORTIZATION								
	A <u>ACCT</u>	B <u>DESCRIPTION</u>		D Jurisdiction	E Schedule 1	F Schedule 36	G Large Power	H High Voltage	I Schedule 10	J Schedules	L Small Power	M Contract 1
1285	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-	-
1286												
1287	111CLG	Accum Prov for Amort-General										
1288		Situs	F108D	(10,015)	(3,664)	(722)	(712)	(7)	(3,885)	(25)	(997)	(4)
1289		Customer - System	F108D	-	-	-	-	-	-	-	-	-
1290		System Generation	F108D	-	-	-	-	-	-	-	-	-
1291		System Overheads	F108D	(977)	(357)	(70)	(69)	(1)	(379)	(2)	(97)	(0)
1292		Energy	F108D	-	-	-	-	-	-	-	-	-
1293		Total Accum Prov for Amort-General		(10,992)	(4,021)	(793)	(781)	(7)	(4,264)	(27)	(1,094)	(5)
1294												
1295	111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-
1296												
1297	111HP	Accum Prov for Amort-Intangible										
1298		Situs	F107D	(14,659)	(5,362)	(1,057)	(1,042)	(10)	(5,687)	(36)	(1,460)	(6)
1299		System Generation	F105D	-	-	-	-	-	-	-	-	-
1300		System Generation	F105D	-	-	-	-	-	-	-	-	-
1301		Energy	F30	-	-	-	-	-	-	-	-	-
1302		System Generation	F105D	-	-	-	-	-	-	-	-	-
1303		Customer - System	F42	-	-	-	-	-	-	-	-	-
1304		System Generation	F105D	-	-	-	-	-	-	-	-	-
1305		System Generation	F10	-	-	-	-	-	-	-	-	-
1306		System Generation	F10	-	-	-	-	-	-	-	-	-
1307		System Overheads	F102D	(235,885)	(86,285)	(17,007)	(16,762)	(153)	(91,505)	(584)	(23,486)	(102)
1308		Total Accum Prov for Amort-Intangible		(250,545)	(91,647)	(18,064)	(17,804)	(163)	(97,192)	(620)	(24,946)	(109)
1309												
1310	111390	Accum Prov for Amort-Capital Lease	F30	-	-	-	-	-	-	-	-	-
1311												
1312												
1313		TOTAL ACCUM PROV FOR AMORTIZATION		(261,537)	(95,668)	(18,856)	(18,585)	(170)	(101,456)	(648)	(26,040)	(114)

Factor Table COS

Rocky Mountain Power
Cost Of Service By Rate Schedule - COS Factor Summary
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023
Class Allocation Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>L</u>	<u>M</u>	<u>P</u>
COS		Dmd	Eng			General Srv	General Srv		St. & Area Lgt	General Srv		
Factor	DESCRIPTION	Split	Residential	Residential	Schedules 6,	High Voltage	Irrigation	Schedules	Small Power	Contract 1	Factor	
			Schedule 1	Schedule 36	35	Schedule 9	Schedule 10	7, 11, 12	Schedule 23			
A	Direct Assignment											
F10	Coincident Peak, System	75% / 25%	0.217544	0.058603	0.105217	0.060043	0.131729	0.000382	0.091458	0.335025	1.00000000	
F11	Coincident Peak, System	50% / 50%	0.205936	0.055983	0.102347	0.060722	0.142026	0.000536	0.086508	0.345941	1.00000000	
F12	Coincident Peak, System	100% / 0%	0.229151	0.061222	0.108088	0.059363	0.121431	0.000227	0.096409	0.324108	1.00000000	
F13	SS Generation Combustion Turbine		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	-	
F15	SS Capacity Cholla		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	-	
F17	SS Capacity Contract		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	-	
F20	12 Weighted Distribution Peaks		0.232748	0.045906	0.086749	0.000000	0.564448	0.000157	0.069992	0.000000	1.00000000	
F21	Transformers - NCP		0.453382	0.095592	0.060960	0.000000	0.239298	0.000727	0.150041	0.000000	1.00000000	
F22	Secondary Lines - NCP		0.378317	0.095128	0.061175	0.000000	0.368717	0.000000	0.096663	0.000000	1.00000000	
F30	MWH @ Input		0.182722	0.050744	0.096605	0.062081	0.162622	0.000845	0.076606	0.367775	1.00000000	
F33	SS Energy Combustion Turbine		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	-	
F37	SSystem Energy Purchase		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	-	
F40	Average Customers		0.680430	0.112123	0.014419	0.000187	0.062582	0.006829	0.123418	0.000011	1.00000000	
F41	Weighted Customers Acct 902		0.680430	0.112123	0.014419	0.000187	0.062582	0.006829	0.123418	0.000011	1.00000000	
F42	Weighted Customers Acct 903		0.651981	0.107435	0.016567	0.001745	0.083602	0.006236	0.132332	0.000103	1.00000000	
F43	Residential Split		0.858529	0.141471	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.00000000	
F44	Commercial Split		0.000000	0.000000	0.099349	0.000251	0.000000	0.000000	0.900400	0.000000	1.00000000	
F45	Industrial / Irrigation Split		0.000000	0.000000	0.019305	0.002240	0.908784	0.000000	0.069511	0.000160	1.00000000	
F46	Lighting / OSPA Split		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	1.00000000	
F47	Wtd Customers Acct 902 - irrigation		0.703400	0.115908	0.014906	0.000194	0.030937	0.007060	0.127585	0.000011	1.00000000	
F48	Wtd Customers Acct 903 - irrigation		0.681719	0.112335	0.017323	0.001825	0.041802	0.006520	0.138368	0.000107	1.00000000	
F50	Customer Advances		0.329297	0.079669	0.000000	0.000000	0.029848	0.000000	0.561186	0.000000	1.00000000	
F51	Security Deposits		0.236148	0.001973	0.376294	0.000000	0.266651	0.000000	0.118933	0.000000	1.00000000	
F60	Meters		0.569884	0.100441	0.039261	0.015849	0.160916	0.000000	0.103072	0.010577	1.00000000	
F70	Services		0.703224	0.115879	0.041892	0.000000	0.000000	0.000000	0.139004	0.000000	1.00000000	
F80	Uncollectables		0.725506	0.175526	0.040734	0.006189	0.008723	0.000000	0.043322	0.000000	1.00000000	
F101	Rate Base		0.25940	0.06236	0.09644	0.04409	0.20356	0.00080	0.08834	0.24501	1.00000000	
F101P	Generation Rate Base		0.21691	0.05838	0.10473	0.06002	0.13287	0.00041	0.09094	0.33574	1.00000000	
F101T	Transmission Rate Base		0.21524	0.05815	0.10767	0.06143	0.13409	0.00039	0.08033	0.34271	1.00000000	
F101D	Distribution Rate Base		0.37091	0.07293	0.07071	0.00071	0.38558	0.00180	0.09772	(0.00036)	1.00000000	
F101R	Retail Rate Base		0.53088	0.08804	0.03522	0.01236	0.13681	0.00521	0.12885	0.06263	1.00000000	
F101M	Misc Rate Base		0.25438	0.06196	0.09674	0.04528	0.19543	0.00090	0.09349	0.25182	1.00000000	

F102	SGP - System Gross Plant	0.25411	0.06193	0.09679	0.04539	0.19492	0.00090	0.09346	0.25250	1.00000000
F102P	SGGP - System Gross Generation Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F102T	SGTP - System Gross Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F102D	SGDP - System Gross Distribution Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F102R	SGTP - System Gross Retail Plant	0.25411	0.06193	0.09679	0.04539	0.19492	0.00090	0.09346	0.25250	1.00000000
F102M	SGDP - System Gross Misc Plant	0.25411	0.06193	0.09679	0.04539	0.19492	0.00090	0.09346	0.25250	1.00000000
F103	SGP - System Gross Plant (Regulatory fees)	0.33333	-	-	-	-	0.33333	-	0.33333	1.00000000
F104	SNP - System Net Plant	0.25414	0.06203	0.09686	0.04596	0.19137	0.00072	0.09348	0.25544	1.00000000
F104P	SNP - System Net Generation Plant	0.21738	0.05857	0.10518	0.06005	0.13188	0.00038	0.09139	0.33518	1.00000000
F104T	SNP - System Net Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F104D	SNP - System Net Distribution Plant	0.36971	0.07283	0.07051	0.00086	0.38387	0.00178	0.09986	0.00058	1.00000000
F104R	SNP - System Net Retail Plant	0.65198	0.10744	0.01657	0.00175	0.08360	0.00624	0.13233	0.00010	1.00000000
F104M	SNP - System Net Misc Plant	0.25414	0.06203	0.09686	0.04596	0.19137	0.00072	0.09348	0.25544	1.00000000
F105	STP - System Prod & Trans Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F105P	SGGP - System Gross Generation Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F105T	SGTP - System Gross Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F105D	SGDP - System Gross Distribution Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F105R	SGTP - System Gross Retail Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F105M	SGDP - System Gross Misc Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F106	STP - System Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F107	STP - System Trans & Dist Plant	0.28116	0.06439	0.09056	0.03456	0.24167	0.00128	0.09494	0.19144	1.00000000
F107P	SGGP - System Gross Generation Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F107T	SGTP - System Gross Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F107D	SGDP - System Gross Distribution Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F107R	SGTP - System Gross Retail Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F107M	SGDP - System Gross Misc Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F108	SGP - System General Plant	0.28719	0.06488	0.08879	0.03257	0.24934	0.00139	0.09503	0.18081	1.00000000
F108P	SGGP - System Gen Generation Plant	0.21292	0.05756	0.10407	0.06031	0.13583	0.00044	0.08948	0.33938	1.00000000
F108T	SGTP - System Gen Transmission Plant	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F108D	SGDP - System Gen Distribution Plant	0.36579	0.07210	0.07106	0.00065	0.38792	0.00248	0.09957	0.00043	1.00000000
F108R	SGTP - System Gen Retail Plant	0.65198	0.10744	0.01657	0.00175	0.08360	0.00624	0.13233	0.00010	1.00000000
F108M	SGDP - System Gen Misc Plant	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F110	SIP - System Intangible Plant	0.31252	0.06879	0.08523	0.04116	0.16356	0.00168	0.09949	0.22758	1.00000000
F118	Account 360	0.23275	0.04591	0.08675	-	0.56445	0.00016	0.06999	-	1.00000000
F119	Account 361	0.23275	0.04591	0.08675	-	0.56445	0.00016	0.06999	-	1.00000000
F120	Account 362	0.23275	0.04591	0.08675	-	0.56445	0.00016	0.06999	-	1.00000000
F121	Account 364	0.24131	0.04880	0.08524	-	0.55293	0.00015	0.07156	-	1.00000000
F122	Account 365	0.26910	0.05820	0.08036	-	0.51556	0.00012	0.07665	-	1.00000000
F123	Account 366	0.30586	0.07063	0.07390	-	0.46614	0.00008	0.08339	-	1.00000000
F124	Account 367	0.27450	0.06003	0.07941	-	0.50830	0.00011	0.07764	-	1.00000000
F125	Account 368	0.45338	0.09559	0.06096	-	0.23930	0.00073	0.15004	-	1.00000000
F126	Account 369	0.70322	0.11588	0.04189	-	-	-	0.13900	-	1.00000000
F127	Account 370	0.56988	0.10044	0.03926	0.01585	0.16092	-	0.10307	0.01058	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	0.80000000
F130	Account 373	-	-	-	-	-	1.00000	-	-	1.00000000
F131	Account 581 thru 587 & 591 thru 597	0.29802	0.06003	0.07841	0.00022	0.47617	0.00659	0.08041	0.00014	1.00000000
F132	Account 364 + 365	0.24969	0.05164	0.08377	-	0.54166	0.00014	0.07310	-	1.00000000
F133	Account 366 + 367	0.28347	0.06306	0.07784	-	0.49624	0.00010	0.07929	-	1.00000000
F134	Account 364 + 365 + 369 (OH)	0.29270	0.06459	0.07927	-	0.48182	0.00012	0.08150	-	1.00000000
F135	Account 366 + 367 + 369 (UG)	0.46744	0.07219	0.06310	-	0.29616	0.00006	0.10104	-	1.00000000
F136	Account 902 + 903 + 904	0.69428	0.12560	0.02158	0.00241	0.03328	0.00531	0.11747	0.00007	1.00000000
F137	Total O & M Expense	0.21994	0.05704	0.09832	0.05499	0.16838	0.00109	0.08572	0.31452	1.00000000

F137P	Generation O & M Exp	0.20170	0.05502	0.10128	0.06096	0.14586	0.00059	0.08468	0.34990	1.00000000
F137T	Transmission O & M Exp	0.21639	0.05827	0.10469	0.05997	0.13374	0.00042	0.09074	0.33578	1.00000000
F137D	Distribution O & M Exp	0.30875	0.06194	0.07725	0.00029	0.46221	0.00594	0.08345	0.00019	1.00000000
F137R	Retail O & M Exp (Customer)	0.69221	0.12378	0.02065	0.00213	0.03733	0.00551	0.11833	0.00006	1.00000000
F137M	Misc & Customer O & M Exp	0.22884	0.05939	0.10174	0.05582	0.14720	0.00084	0.09040	0.31575	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)	0.27551	0.06354	0.09056	0.03778	0.22998	0.00265	0.08952	0.21045	1.00000000
F138P	Generation O & M Exp (less fuel & purchased power)	0.21494	0.05802	0.10457	0.06020	0.13404	0.00042	0.09035	0.33747	1.00000000
F138T	Transmission O & M Exp - (less wheeling exp)	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F138D	Distribution O & M Exp	0.29802	0.06003	0.07841	0.00022	0.47617	0.00659	0.08041	0.00014	1.00000000
F138R	Retail O & M Exp (Customer)	0.69255	0.12392	0.02069	0.00213	0.03693	0.00550	0.11821	0.00006	1.00000000
F138M	Misc & Customer O & M Exp	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F140	Revenue Requirement Before Rev Credits	0.23293	0.05875	0.09742	0.05154	0.17837	0.00110	0.08735	0.29253	1.00000000
F140P	Revenue Requirement Before Rev Credits	0.20589	0.05579	0.10162	0.06050	0.14400	0.00058	0.08595	0.34567	1.00000000
F140T	Revenue Requirement Before Rev Credits	0.21619	0.05830	0.10603	0.06058	0.13342	0.00040	0.08664	0.33844	1.00000000
F140D	Revenue Requirement Before Rev Credits	0.34219	0.06768	0.07359	0.00064	0.41996	0.00411	0.09164	0.00020	1.00000000
F140R	Revenue Requirement Before Rev Credits	0.68612	0.12119	0.01991	0.00203	0.04468	0.00563	0.12064	(0.00018)	1.00000000
F140M	Revenue Requirement Before Rev Credits	0.23051	0.05956	0.10142	0.05513	0.15036	0.00085	0.09060	0.31157	1.00000000
F141	Firm Revenues	0.25225	0.06103	0.09455	0.04707	0.17926	0.00180	0.08822	0.27582	1.00000000
F150	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F150P	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F150T	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F150D	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F150R	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F150M	Income Before State Taxes	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000
F151	Depreciation Expense	0.24768	0.06112	0.09808	0.04769	0.18673	0.00111	0.09263	0.26496	1.00000000
F151P	Depreciation Expense	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33503	1.00000000
F151T	Depreciation Expense	0.21754	0.05860	0.10522	0.06004	0.13173	0.00038	0.09146	0.33502	1.00000000
F151D	Depreciation Expense	0.36056	0.07051	0.07131	0.00108	0.39501	0.00384	0.09696	0.00072	1.00000000
F151R	Depreciation Expense	0.65198	0.10744	0.01657	0.00175	0.08360	0.00624	0.13233	0.00010	1.00000000
F151M	Depreciation Expense	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.80000000

1	2	3	4	5	6	7	8	9	10	11	13	14	1.00000000
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Func Factor Table

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2023**

<u>A</u>	<u>B</u>	<u>C</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
FACTOR NAME	Production	Transmission	Distribution	Retail	Misc	TOT	Description
ACCMDIT	0.451331	0.273637	0.220211	0.054821	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.622623	0.148456	0.228104	0.000817	-	1.000000	Book Depreciation
COM_EQ	-	-	-	-	-	-	Communications Equipment
CUST	-	-	-	1.000000	-	1.000000	Distribution Retail
DDS2	0.480165	(0.021816)	(0.120753)	(0.005753)	0.668157	1.000000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	Deferred Debits - Situs
DDSO2	0.390101	0.095332	0.413082	0.090159	0.011328	1.000000	Deferred Debits - System Overhead
DDSO6	-	-	-	-	1.000000	1.000000	Deferred Debits - System Overhead
DEFSG	0.942696	0.057304	-	-	-	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	0.424278	0.575722	-	-	-	1.000000	FERC Fees
G	0.194290	0.353563	0.441129	0.011018	-	1.000000	General Plant
G-DGP	0.625949	0.374051	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.625949	0.374051	-	-	-	1.000000	General Plant - DGU Factor
GP	0.435909	0.268166	0.288295	0.007630	-	1.000000	Total Plant
G-SG	0.394904	0.605096	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.288166	0.711834	-	-	1.000000	General Plant - SITUS Factor
I	0.428142	0.183447	0.134074	0.254336	-	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	0.774262	0.225738	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	-	0.652243	0.347757	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.414146	0.095797	0.378948	0.111109	-	1.000000	Direct Labor Expense
MSS	0.710459	0.018049	0.271492	-	-	1.000000	Materials & Supplies
OTHDGP	0.183005	0.816995	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDGU	0.183005	0.816995	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.183005	0.816995	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.183005	0.816995	-	-	-	1.000000	Other Revenues - Rolled-In SG Factor
OTHSITUS	0.033138	0.953507	-	-	0.013354	1.000000	Other Revenues - Situs
OTHSO	-	-	-	-	1.000000	1.000000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	1.000000	Production
SCHMA	0.298370	0.259344	0.427547	0.016325	(0.001586)	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.776886	0.036483	0.144317	0.042314	-	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.796257	0.033315	0.131787	0.038641	-	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.297272	0.259855	0.428197	0.016266	(0.001590)	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	0.435909	0.268166	0.288295	0.007630	-	1.000000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	1.000725	(0.000119)	(0.000469)	(0.000137)	-	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	1.276898	(0.132287)	(0.159811)	0.036095	(0.020895)	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.446545	0.266864	0.286571	0.000020	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	(0.116162)	(0.030979)	(0.103223)	(0.028154)	1.278519	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.886343	0.313272	(0.054892)	(0.142517)	(0.002205)	1.000000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.469006	0.256043	0.274950	-	-	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO						-	Schedule M Deductions - Permanent SO
SCHMDT	0.886396	0.313279	(0.054934)	(0.142535)	(0.002205)	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.446573	0.266861	0.286566	-	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	1.003560	(0.003560)	-	-	-	1.000000	Schedule M Deductions - Temporary-SG

SCHMDT-SITUS	0.873476	(0.005803)	(0.024149)	0.000531	0.155944	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.446573	0.266861	0.286566	-	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.413410	0.075761	0.384004	0.126825	-	1.000000	Schedule M Deductions - Temporary-SO
T	-	1.000000	-	-	-	1.000000	Transmission
TAXDEPR	0.488539	0.241410	0.258305	0.011746	-	1.000000	Tax Depreciation
TD	-	0.482197	0.517803	-	-	1.000000	Transmission / Distribution
CWC	0.763175	0.106582	0.103335	0.015966	0.010943	1.000000	Cash Working Capital
DITEXP	-	-	-	-	-	-	Deferred Income Tax - Expense
FIT	1.112616	(0.052794)	(0.072499)	0.016203	(0.003526)	1.000000	Federal Income Taxes
IBT	1.343563	(0.161060)	(0.221176)	0.049430	(0.010757)	1.000000	Income Before Taxes
NONE	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	Non-Utility
PT	0.624502	0.375498	-	-	-	1.000000	Production / Transmission
PTD	0.452972	0.272383	0.274645	-	-	1.000000	Prod, Trans, Dist Plant
REVREQ	0.675602	0.167255	0.135749	0.013810	0.007584	1.000000	Revenue Requirement
SIT	1.343563	(0.161060)	(0.221176)	0.049430	(0.010757)	1.000000	State Income Taxes

Factor Table Dist

**Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Idaho
 2020 Protocol
 Adjusted 12 Months Ended December 2023
 Distribution Functionalization Factors**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
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	0.11481	0.49375	0.22204	0.12724	0.04215	1.00000	Distribution Plant
PLNT2	0.18866	0.81134	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.10355	0.87385	0.00596	-	0.01664	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.11481	0.49375	0.22204	0.12724	0.04215	1.00000	Distribution Related Intangible Plant
GENL	0.11481	0.49375	0.22204	0.12724	0.04215	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.13450	0.47120	0.21608	0.12335	0.05487	1.00000	Distribution Rate Base

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	12	22	5	5	30	26	17	12	
Peak Time:		Sch	19:00	09:00	09:00	08:00	18:00	17:00	17:00	17:00	17:00	08:00	19:00	19:00	CPs	
1	Residential															
2	Sch 001	sec	1	139,934	126,825	92,884	96,353	75,131	103,612	106,327	138,864	88,405	86,780	106,520	112,152	1,273,786
3	Sch 036	sec	36	51,012	40,463	28,201	29,413	20,248	23,456	19,898	24,812	16,411	24,406	30,042	31,957	340,319
4																
5		Residential Total		190,945	167,288	121,085	125,766	95,380	127,068	126,224	163,676	104,816	111,185	136,561	144,110	1,614,104
6																
7	General Service															
8	Sch 006	sec	6, 35	53,414	55,231	48,271	53,657	45,823	46,797	45,651	55,141	46,294	54,608	47,086	48,859	600,830
9	Sch 007	sec	7	2	2	-	-	-	-	-	-	-	9	69	63	144
10	Sch 009	sub trn	9	24,133	28,264	22,286	29,099	27,850	37,410	22,906	28,553	28,438	23,435	30,272	27,337	329,985
11	Sch 023	sec	23	58,250	59,600	48,352	58,563	30,735	36,344	34,024	46,174	32,969	46,891	44,501	39,508	535,911
12																
13	Contract 1		SC	157,515	184,736	135,821	140,238	171,689	115,152	164,442	132,698	125,031	184,383	187,854	102,068	1,801,627
14		Gen Service Total		293,314	327,832	254,730	281,558	276,097	235,703	267,023	262,566	232,732	309,325	309,782	217,835	3,268,498
15																
16	Irrigation															
17	Sch 010	sec	10	413	210	586	409	15,334	178,509	236,574	96,655	138,206	6,366	1,504	231	674,999
18		Irrigation Total		413	210	586	409	15,334	178,509	236,574	96,655	138,206	6,366	1,504	231	674,999
19																
20	Street Lights															
21	Sch 011	sec	11	1	1	-	-	-	-	-	-	-	5	37	35	79
22	Sch 012	sec	12	13	12	-	-	-	-	-	-	-	66	493	456	1,040
23																
24		St Lighting Total		14	13	-	-	-	-	-	-	-	71	531	490	1,119
25																
26	State of Idaho			484,687	495,343	376,402	407,733	386,811	541,280	629,821	522,897	475,755	426,948	448,378	362,666	5,558,720

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-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Sum Of		
Peak Date:	COS	31	2	1	3	22	30	21	15	8	30	28	18	12		
Peak Time:	Sch	9	9	9	9	17	18	18	17	18	8	19	19	CPs		
1	Residential															
2	Sch 001	sec	1	127,405	115,470	84,568	87,726	68,405	94,335	96,807	126,430	80,490	79,010	96,982	102,111	1,159,737
3	Sch 036	sec	36	46,444	36,840	25,676	26,779	18,435	21,356	18,116	22,591	14,942	22,221	27,352	29,096	309,848
4																
5	Residential Total			173,849	152,310	110,243	114,506	86,840	115,691	114,923	149,021	95,431	101,230	124,334	131,207	1,469,585
6																
7	General Service															
8	Sch 006	sec	6, 35	48,631	50,285	43,949	48,853	41,721	42,607	41,563	50,204	42,149	49,719	42,870	44,484	547,035
9	Sch 007	sec	7	2	1	0	0	0	0	0	0	0	8	62	57	131
10	Sch 009	sub trn	9	23,246	27,225	21,467	28,029	26,826	36,035	22,064	27,504	27,393	22,573	29,160	26,333	317,856
11	Sch 023	sec	23	53,035	54,264	44,023	53,320	27,983	33,089	30,977	42,040	30,017	42,693	40,517	35,970	487,928
12																
13	Contract 1	SC		151,726	177,945	130,829	135,084	165,378	110,919	158,397	127,820	120,436	177,606	180,949	98,316	1,735,404
14	Gen Service Total			276,639	309,721	240,268	265,286	261,908	222,651	253,002	247,568	219,995	292,598	293,557	205,161	3,088,354
15																
16	Irrigation															
17	Sch 010	sec	10	376	191	534	372	13,961	249,176	325,203	127,550	154,048	5,796	1,370	210	878,787
18	Irrigation Total			376	191	534	372	13,961	249,176	325,203	127,550	154,048	5,796	1,370	210	878,787
19																
20	Street Lights															
21	Sch 011	sec	11	1	1	0	0	0	0	0	0	0	5	34	32	72
22	Sch 012	sec	12	12	11	0	0	0	0	0	0	0	60	449	415	947
23																
24	St Lighting Total			13	12	-	-	-	-	-	-	-	64	483	446	1,019
25																
26	State of Idaho			450,877	462,234	351,045	380,164	362,709	587,518	693,128	524,139	469,474	399,689	419,744	337,024	5,437,745

Coin Peaks @ Sales

Sch. 6 - sec	Com	48,610	50,263	43,932	48,852	41,720	42,606	41,562	50,202	42,147	49,676	42,824	44,465	546,859
Sch. 35 - sec		21	23	17	1	0	1	2	1	1	43	46	20	176
Total 6 sec		48,631	50,285	43,949	48,853	41,721	42,607	41,563	50,204	42,149	49,719	42,870	44,484	547,035

Curtailement

Sch. 10 @ Input	10	0	0	0	0	0	(95,171)	(120,609)	(43,438)	(30,991)	0	0	0	(290,208)
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Distribution Factors Detail

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
			Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
Description	COS Sch	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Jan-00	Sum of 12 Dist Peaks
Substation Peaks		51,841	49	-	-	-	-	279,141	15,134	-	33,500	-	-	-	379,665
Weighting		13.65%	0.01%	0.00%	0.00%	0.00%	0.00%	73.52%	3.99%	0.00%	8.82%	0.00%	0.00%	0.00%	100.0%
1 Residential															
2 Sch 001	sec	1	22,435	13	-	-	-	-	86,360	6,335	-	6,268	-	-	121,412
3 Sch 036	sec	36	7,086	4	-	-	-	-	14,631	923	-	1,301	-	-	23,947
4															
5 Residential Total			29,522	18	0	0	0	0	100,992	7,258	0	7,569	0	0	145,359
6															
7 General Service															
8 Sch 006	sec	6,35	6,493	5	-	-	-	-	31,980	2,147	-	4,628	-	-	45,252
9 Sch 007	sec	7	9	0	-	-	-	-	-	-	-	-	-	-	9
10 Sch 023	sec	23	6,997	5	-	-	-	-	24,096	1,874	-	3,539	-	-	36,511
11															
12 General Service Total			13,498	11	-	-	-	-	56,076	4,020	-	8,167	-	-	81,773
13															
14 Irrigation															
15 Sch 010	sec	10	59	0	-	-	-	-	266,266	19,271	-	8,846	-	-	294,442
16 Irrigation Total			59	0	-	-	-	-	266,266	19,271	-	8,846	-	-	294,442
17															
18 Street Lights															
19 Sch 011	sec	11	5	0	-	-	-	-	-	-	-	-	-	-	5
20 Sch 012	sec	12	67	0	-	-	-	-	-	-	-	-	-	-	67
21															
22 St Lighting Total			72	0	-	-	-	-	-	-	-	-	-	-	72
23															
24															
25 State of Idaho			43,152	28	-	-	-	-	423,334	30,549	-	24,583	-	-	521,646

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Distribution Peaks @ Input

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>	
Description		COS Sch	Jan-23 30 20	Feb-23 16 8	Mar-23 28 7	Apr-23 5 7	May-23 9 8	Jun-23 30 17	Jul-23 21 19	Aug-23 1 17	Sep-23 12 20	Oct-23 2 12	Nov-23 29 8	Dec-23 12 10	Sum of 12 Dist Peaks	
1	<u>Residential</u>															
2	Sch 001	sec	1	164,362	133,026	105,435	128,361	95,273	108,201	117,465	158,767	117,651	71,064	107,070	118,535	1,425,211
3	Sch 036	sec	36	51,915	43,913	33,350	36,476	23,188	22,372	19,901	23,143	24,006	14,753	32,079	28,515	353,611
4																
5				216,277	176,940	138,786	164,836	118,460	130,574	137,367	181,910	141,657	85,817	139,149	147,050	1,778,823
6	<u>General Service</u>															
7	Sch 006	sec	6,35	47,564	52,039	48,399	50,922	45,512	49,414	43,498	53,798	44,380	52,472	54,370	62,462	604,832
8	Sch 007	sec	7	68	33	25	14	-	-	-	-	81	-	43	-	264
9	Sch 023	sec	23	51,258	53,387	58,097	46,829	48,447	37,207	32,775	46,961	24,461	40,126	50,221	62,304	552,073
10																
11	General Service Total			98,890	105,459	106,521	97,765	93,959	86,620	76,274	100,759	68,923	92,598	104,635	124,766	1,157,168
12																
13	<u>Irrigation</u>															
14	Sch 010	sec	10	431	408	375	376	3,207	268,954	362,168	482,977	208,067	100,299	7,705	206	1,435,174
15	Irrigation Total			431	408	375	376	3,207	268,954	362,168	482,977	208,067	100,299	7,705	206	1,435,174
16																
17	<u>Street Lights</u>															
18	Sch 011	sec	11	38	19	14	8	-	-	-	-	46	-	23	-	148
19	Sch 012	sec	12	492	239	183	106	-	-	-	-	597	-	308	-	1,927
20																
21	St Lighting Total			531	258	197	114	-	-	-	-	643	-	331	-	2,075
22																
23																
24	State of Idaho			316,129	283,065	245,879	263,092	215,626	486,148	575,808	765,646	419,289	278,714	251,820	272,022	4,373,239
	<u>Distribution @ Input</u>															
	Sch. 6 - sec	Com		47,558	52,018	48,355	50,921	45,512	49,413	43,497	53,796	44,378	52,423	54,361	62,441	604,674
	Sch.35 -			6	21	44	1	0	1	1	2	2	49	9	21	158
	Total 6 sec			47,564	52,039	48,399	50,922	45,512	49,414	43,498	53,798	44,380	52,472	54,370	62,462	604,832

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 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	517,288	509,930	482,418	462,837	441,636	458,539	516,333	484,346	462,398	457,250	478,355	512,356	5,783,686	517,288
3 Sch 036	sec	36	130,073	128,008	120,568	117,117	104,890	98,751	103,852	99,611	104,994	111,613	120,937	123,135	1,363,549	130,073
4																
5 Residential Total			647,360	637,937	602,985	579,953	546,526	557,290	620,186	583,957	567,392	568,863	599,293	635,491	7,147,234	647,360
6																
7 General Service																
8 Sch 006	com	6,35	71,152	68,727	66,809	68,605	71,461	71,874	77,507	76,818	80,134	90,890	86,219	81,909	912,105	90,890
9 Sch 006	sec	6,35	65,483	63,251	61,485	63,138	65,767	66,147	71,331	70,697	73,749	83,648	79,349	75,382	839,428	83,648
10 Sch 006	pri	6,35	5,669	5,476	5,323	5,466	5,694	5,727	6,176	6,121	6,385	7,242	6,870	6,527	72,677	7,242
11 Sch 007	sec	7	68	81	81	94	103	114	106	93	83	72	69	63	1,026	114
12 Sch 009	sub trn	9	19,886	19,759	20,364	20,894	21,326	20,131	21,119	19,640	28,164	22,016	21,255	21,492	256,045	28,164
13 Sch 023	com	23	133,005	130,500	131,353	128,005	118,863	115,285	126,193	128,319	126,712	122,337	122,312	124,012	1,506,895	133,005
14 Sch 023	sec	23	132,171	129,682	130,529	127,202	118,118	114,562	125,402	127,514	125,918	121,569	121,545	123,234	1,497,446	132,171
15 Sch 023	pri	23	834	818	824	803	745	723	791	805	795	767	767	778	9,449	834
16 Contract 1	SC	193,189	230,601	198,075	239,925	198,194	170,454	175,455	202,913	138,385	207,275	200,381	121,696	2,276,542	239,925	
17																
18 General Service Total			621,458	648,894	614,843	654,133	600,271	565,017	604,081	632,919	580,325	655,816	638,767	555,091	7,371,614	715,993
19																
20 Irrigation																
21 Sch 10	sec	10	-	-	1,684	40,971	436,929	496,216	504,161	424,215	344,117	81,861	12,480	2,606	2,345,240	504,161
22 Irrigation Total			-	-	1,684	40,971	436,929	496,216	504,161	424,215	344,117	81,861	12,480	2,606	2,345,240	504,161
23																
24 Street Lights																
25 Sch 011	sec	11	38	46	47	54	59	64	60	52	47	40	37	35	577	64
26 Sch 012	sec	12	492	591	597	703	762	817	762	676	612	525	493	456	7,486	817
27																
28 Street Light Total			531	637	643	757	821	881	822	728	658	565	531	490	8,063	881
29																
30																
31 State of Idaho			1,269,349	1,287,468	1,220,155	1,275,814	1,584,547	1,619,405	1,729,249	1,641,819	1,492,493	1,307,104	1,251,070	1,193,679	16,872,152	1,868,395
<hr/>																
NCP @ input																
Sch. 6 - sec	sec		64,795	62,570	61,232	62,619	65,314	65,688	70,890	70,223	73,233	83,144	78,865	75,100	833,673	
Sch. 35 - sec			688	681	253	519	454	460	441	473	516	504	484	282	5,756	
Total 6 sec			65,483	63,251	61,485	63,138	65,767	66,147	71,331	70,697	73,749	83,648	79,349	75,382	839,428	
<hr/>																
NCP @ sales																
Contract 1	SC		186,088	222,124	190,794	231,106	190,909	164,188	169,006	195,454	133,299	199,656	193,016	117,222	2,192,862	
Total			186,088	222,124	190,794	231,106	190,909	164,188	169,006	195,454	133,299	199,656	193,016	117,222	2,192,862	

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

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Energy Factor

	A	B	C	D	E	F	G	I	J	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	General Srv Small Power Schedule 23	Contract 1	Total	
1 Secondary	619,659	172,088	301,947		551,496	2,866	258,192		1,906,249	
2										
3 Primary			26,142				1,629		27,772	
4										
5 Sub-Transmission				221,839					221,839	
6										
7 Transmission								1,314,200	1,314,200	
8										
9 Total MWH	619,659	172,088	328,090	221,839	551,496	2,866	259,822	1,314,200	3,470,059	
10 @ Sales										
11										
12										
13 Total MWH	675,807	187,681	357,300	229,610	601,467	3,125	283,332	#####	3,698,559	
14 @ Input										
15										
16 <u>Energy</u>										
17 FACTOR 30	18.2722%	5.0744%	9.6605%	6.2081%	16.2622%	0.0845%	7.6606%	36.7775%	100.0000%	
18										
19 MWH @ sales	619,659	172,088	328,090	221,839	551,496	2,866	259,822	-	2,155,859	
20 (less special contracts)										
21										
22 FACTOR 31	28.7430%	7.9824%	15.2185%	10.2900%	25.5813%	0.1329%	12.0519%	0.0000%	100.0000%	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Idaho
 Adjusted 12 Months Ended December 2023
 Energy Factor

<u>A</u>	<u>B</u>	<u>C</u>
<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWH @ Sales (Inc Unbilled)</u>
1 Residential -		
2 Sch 001	sec	619,659
3 Sch 036	sec	<u>172,088</u>
4 Total Residential		791,748
5		
6 <u>General Service</u>		
7 Sch 6/6A/35	sec	301,947
8 Sch 6/6A/35	pri	26,142
9 Sch 009	pri	-
10 Sch 009	sub tm	221,839
11 Sch 023	sec	258,192
12 Sch 023	pri	1,629
13 Contract 1	tm	1,314,200
14 Total General Service		2,123,950
15		
16 Sch 010	sec	<u>551,496</u>
17 Total Irrigation		551,496
18		
19 Lighting & Signals -		
20 Sch 7,11,12(Street Lighting)	sec	2,866
21		
22 Total Street Lighting		<u>2,866</u>
23		
24 State of Idaho		<u><u>3,470,059</u></u>

<u>MWh by month @ INPUT</u>		<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>	
<u>Residential</u>															
Sch 001	sec	1	77,281	69,387	61,635	55,523	46,170	45,931	48,183	56,042	49,136	43,043	51,281	72,196	675,807
Sch 036	sec	36	24,565	22,400	19,415	16,886	12,673	11,179	11,109	12,170	10,965	10,620	14,580	21,120	187,681
Residential Total			101,846	91,787	81,050	72,408	58,843	57,110	59,292	68,212	60,100	53,662	65,861	93,315	863,488
<u>General Service</u>															
Sch 006	sec	6, 35	28,394	26,875	26,793	25,577	24,842	26,706	27,089	28,749	28,249	27,012	28,297	30,725	329,307
Sch 006	pri	6, 35	2,414	2,285	2,278	2,174	2,112	2,270	2,303	2,444	2,401	2,296	2,405	2,612	27,994
Sch 009	sub trn	9	19,869	19,866	17,940	19,447	18,815	20,089	15,029	20,105	19,257	19,115	20,299	19,780	229,610
Sch 023	sec	23	27,949.85	26,652	25,306	22,991	19,831	20,102	20,437	22,109	20,918	21,351	24,626	29,314	281,587
Sch 023	pri	23	173.16	165	157	142	123	125	127	137	130	132	153	182	1,745
Contract 1		SC	122,341	135,796	126,377	136,520	119,028	96,465	113,232	90,772	86,839	128,137	125,549	79,180	#####
Gen Service Total			201,141	211,638	198,850	206,853	184,751	165,756	178,216	164,315	157,794	198,044	201,329	161,792	#####
<u>Irrigation</u>															
Sch 010	sec	10	347	296	270	521	7,212	119,963	217,947	161,456	72,430	17,171	3,418	436	601,467
<u>Street Lights</u>															
Sch 007		7,11,12	269	269	269	268	265	257	257	255	254	254	255	255	3,125
Total Streetlighting			269	269	269	268	265	257	257	255	254	254	255	255	3,125
State of Idaho			303,603	303,990	280,440	280,051	251,070	343,085	455,711	394,238	290,579	269,131	270,863	255,798	#####

<u>mWh by month @ SALES</u>		<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>	
<u>Residential</u>															
Sch 001	sec	1	70,860	63,622	56,514	50,910	42,334	42,115	44,180	51,386	45,054	39,466	47,021	66,197	619,659
Sch 036	sec	36	22,524	20,539	17,802	15,483	11,620	10,250	10,186	11,159	10,054	9,738	13,368	19,365	172,088
Residential Total			93,384	84,161	74,316	66,393	53,954	52,365	54,366	62,545	55,107	49,204	60,389	85,563	791,748
<u>General Service</u>															
Sch 006	com	6, 35	28,289	26,775	26,694	25,483	24,750	26,607	26,989	28,643	28,144	26,913	28,192	30,611	328,090
Sch 006	sec	6, 35	26,035	24,642	24,567	23,452	22,778	24,487	24,838	26,360	25,902	24,768	25,946	28,172	301,947
Sch 006	pri	6, 35	2,254	2,133	2,127	2,030	1,972	2,120	2,150	2,282	2,243	2,144	2,246	2,439	26,142
Sch 009	sub trn	9	19,197	19,193	17,332	18,789	18,178	19,409	14,520	19,424	18,605	18,468	19,612	19,110	221,839
Sch 023	com	23	25,789	24,592	23,350	21,214	18,298	18,548	18,857	20,400	19,301	19,701	22,722	27,048	259,822
Sch 023	sec	23	25,628	24,438	23,204	21,081	18,183	18,432	18,739	20,272	19,180	19,577	22,580	26,879	258,192
Sch 023	pri	23	162	154	146	133	115	116	118	128	121	124	142	170	1,629
Contract 1		SC	118,200	131,200	122,100	131,900	115,000	93,200	109,400	87,700	83,900	123,800	121,300	76,500	#####
Gen Service Total			191,476	201,761	189,477	197,386	176,226	157,764	169,765	156,167	149,951	188,882	191,827	153,270	#####
<u>Irrigation</u>															
Sch 010	sec	10	318	271	248	478	6,613	109,996	199,839	148,042	66,413	15,744	3,134	400	551,496
<u>Street Lights</u>															
Sch 7,11,12	(Streetlighting Customer)	7,11,12	247	246	246	246	243	235	235	234	233	233	234	234	2,866
Total Streetlighting			247	246	246	246	243	235	235	234	233	233	234	234	2,866
State of Idaho			285,425	286,440	264,287	264,502	237,036	320,360	424,206	366,987	271,704	254,063	255,583	239,466	#####

Schedule mWh breakouts - @ sales

Adjusted 12 Months Ended December 2023

Sch 006	sec	26,020	24,627	24,556	23,440	22,760	24,450	24,787	26,285	25,845	24,715	25,922	28,160	301,568	92%
Sch 006	pri	2,256	2,135	2,129	2,032	1,973	2,120	2,149	2,279	2,240	2,143	2,247	2,441	26,142	8%
Sch 035	sec	14	13	10	10	17	38	53	79	59	55	23	10	379	
Sch 023	sec	25,628	24,438	23,204	21,081	18,183	18,432	18,739	20,272	19,180	19,577	22,580	26,879	258,192	99%
Sch 023	pri	162	154	146	133	115	116	118	128	121	124	142	170	1,629	1%

Customer Factors (F40 - F48)

**Rocky Mountain Power
Cost Of Service By Rate Schedule
Adjusted 12 Months Ended December 2023
State of Idaho
2020 Protocol
Weighted Customer Factors**

A	B	C	D	E	F	G	I	J	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	General Srv Small Power Schedule 23	Contract 1	Total
1 Residential	61,756	10,176	-	-	-	-	-	-	71,933
2 Commercial	-	-	1,188	3	-	-	10,767	-	11,958
3 Industrial	-	-	121	14	-	-	434	1	570
4 Irrigation	-	-	-	-	5,680	-	-	-	5,680
5 St Lighting	-	-	-	-	-	-	-	-	-
6 Area Lighting	-	-	-	-	-	620	-	-	620
7 OSPA	-	-	-	-	-	-	-	-	-
8 Ave Customers	61,756	10,176	1,309	17	5,680	620	11,202	1	90,761
9									
10 FACTOR 40	68.0430%	11.2123%	1.4419%	0.0187%	6.2582%	0.6829%	12.3418%	0.0011%	100.0000%
11									
12 Residential	61,756	10,176	-	-	-	-	-	-	71,933
13 Commercial	-	-	1,188	3	-	-	10,767	-	11,958
14 Industrial	-	-	121	14	-	-	434	1	570
15 Irrigation	-	-	-	-	5,680	-	-	-	5,680
16 St Lighting	-	-	-	-	-	-	-	-	-
17 Area Lighting	-	-	-	-	-	620	-	-	620
18 OSPA	-	-	-	-	-	-	-	-	-
19 Ave Customers	61,756	10,176	1,309	17	5,680	620	11,202	1	90,761

20									
21 FACTOR 41	68.0430%	11.2123%	1.4419%	0.0187%	6.2582%	0.6829%	12.3418%	0.0011%	100.0000%
22									
23 Residential	61,756	10,176	-	-	-	-	-	-	71,933
24 Commercial	-	-	1,425	29	-	-	12,049	-	13,502
25 Industrial	-	-	145	136	-	-	486	10	777
26 Irrigation	-	-	-	-	7,919	-	-	-	7,919
27 St Lighting	-	-	-	-	-	591	-	-	591
28 Area Lighting	-	-	-	-	-	-	-	-	-
29 OSPA	-	-	-	-	-	-	-	-	-
30 Ave Customers	61,756	10,176	1,569	165	7,919	591	12,535	10	94,721
31									
32 FACTOR 42	65.1981%	10.7435%	1.6567%	0.1745%	8.3602%	0.6236%	13.2332%	0.0103%	100.0000%
33									
34 Residential	61,756	10,176	-	-	-	-	-	-	71,933
35 FACTOR 43	85.8529%	14.1471%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
36									
37 Commercial	-	-	1,188	3	-	-	10,767	-	11,958
38 FACTOR 44	0.0000%	0.0000%	9.9349%	0.0251%	0.0000%	0.0000%	90.0400%	0.0000%	100.0000%
39									
40 Industrial / Irrg	-	-	121	14	5,680	-	434	1	6,250
41 FACTOR 45	0.0000%	0.0000%	1.9305%	0.2240%	90.8784%	0.0000%	6.9511%	0.0160%	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%	100.0000%
45									
46 Ave Customers	61,756	10,176	1,309	17	2,716	620	11,202	1	87,797
47 FACTOR 47	70.3400%	11.5908%	1.4906%	0.0194%	3.0937%	0.7060%	12.7585%	0.0011%	100.0000%
48									
49 Ave Customers	61,756	10,176	1,569	165	3,787	591	12,535	10	90,589
50 FACTOR 48	68.1719%	11.2335%	1.7323%	0.1825%	4.1802%	0.6520%	13.8368%	0.0107%	100.0000%

Customer Factors Detail

**Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Weighted Customer Factors**

	A	B	C	D	E	F	G	H
	Description	COS Schedule		Avg # Customers (F 40)	Acct Total 902 Wt	Acct 902 Customers (F 41)	Acct Total 903 Wt	Acct Total 903 Customers (F 42)
1	Residential	1		61,756	1.00	61,756	1.00	61,756
2		36		10,176	1.00	10,176	1.00	10,176
3		Total		71,933		71,933		71,933
4								
5								
6	Commercial	6&35		1,188	1.00	1,188	1.20	1,425
7		9		3	1.00	3	9.72	29
8		23		10,767	1.00	10,767	1.12	12,049
9		Total		11,958		11,958		13,502

10							
11	Industrial	6&35	121	1.00	121	1.20	145
12		9	14	1.00	14	9.72	136
13		23	434	1.00	434	1.12	486
14	Special Contract 1	SC 1	1	1.00	1	9.72	10
15	Total		570		570		777
16							
17							
18	Irrigation - (Annual Cust)	10	5,680	1.00	5,680	1.39	7,919
19	Total		5,680		5,680		7,919
20							
21	Irrigation - (Ave Billings)	10	2,716	1.00	2,716	1.39	3,787
22			0	1.00	0	1.39	0
23	Total		2,716		2,716		3,787
24							
25	Street Lighting	7, 11, 12	620	1.00	620	0.95	591
26							
27	Total		620		620		591
28							
29	Idaho		90,761		90,761		94,721

Customer Advances Factor (F50 - F51)

**Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho**

2020 Protocol

Customer Advances Factor

A Description	B Residential Schedule 1	C Residential Schedule 36	General Srv		F Irrigation Schedule 10	G St. & Area Lgt Schedules 7, 11, 12	I General Srv Small Power Schedule 23	J Contract 1	L Total
			D Large Power Schedules 6, 35	E High Voltage Schedule 9					
1 Revenue									
2 Res	70,765,990	17,120,827							87,886,817
3 Com			21,703,456	3,297,599			23,082,259		48,083,314
4 Ind			4,678,301	9,883,522			1,497,159		16,058,982
5 Irr					50,092,504				50,092,504
6									
7 Customer Advances									
8 Res	598,422	144,780							743,202
9 Com							1,019,827		1,019,827
10 Ind			-	-			-		-
11 Irr					54,242				54,242
12 Total Cust Advances	598,422	144,780	-	-	54,242	-	1,019,827	-	1,817,271
13									
14 FACTOR 50	32.9297%	7.9669%	0.0000%	0.0000%	2.9848%	0.0000%	56.1186%	0.0000%	100.0000%
15									
16									
17 Security Deposits	130,673	1,092	208,223	-	147,552	-	65,812	-	553,352
18									
19 Factor 51	23.6148%	0.1973%	37.6294%	0.0000%	26.6651%	0.0000%	11.8933%	0.0000%	100.0000%

Contribution in Aid of Construction	
ID 1 Residential	743,202
ID 2 Commercial	1,019,827
ID 2 Industrial	-
ID 4 Irrigation	54,242
Total Idaho	1,817,271

Security Deposits	
Idaho	
07APSAL10X	142,405
07APSAS10X	5,147
07GNSV0006	207,005
07GNSV0023	63,727
07GNSV006A	1,218
07GNSV023A	1,978
07NBL36136	352
07NETBL136	301
07NETMT135	659
07NMT23135	57
07RES0001	129,713
07RES0036	740
07RGNSV23A	50
Total	553,352

Meters & Services (F60 & F70)

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Meters & Services Factor

A	B	C	D	E	F	G	I	J	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	General Srv Small Power Schedule 23	Contract 1	Total
1 Average Customer	61,756	10,176	1,368	17	5,680	620	11,202	1	90,820
2									
3									
4 Meter Cost	13,337,646	2,350,745	918,879	370,923	3,766,101	-	2,412,322	247,538	23,404,154
5									
6									
7 FACTOR 60	56.9884%	10.0441%	3.9261%	1.5849%	16.0916%	0.0000%	10.3072%	1.0577%	100.0000%
8									
9									
10 Service Cost	47,533,593	7,832,706	2,831,667	-	-	-	9,395,836	-	67,593,802
11									
12									
13 FACTOR 70	70.3224%	11.5879%	4.1892%	0.0000%	0.0000%	0.0000%	13.9004%	0.0000%	100.0000%
14									
15									
16 Transformer Cost	93,253,368	19,661,669	12,538,394	-	49,219,847	-	30,861,089	-	205,534,366
17									
18									
19 Factor 21	45.3382%	9.5592%	6.0960%	0.0000%	23.9298%	0.0727%	15.0041%	0.0000%	100.0000%

Meters & Services Detail

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Meter & Service Detail

A		B	C	D	E	F	G	H	I
Class/Schedule		COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost
Residential									
Sch 001	sec	1	61,756	\$216	\$13,337,646	\$770	\$47,533,593	\$1,510	\$93,253,368
Sch 036	sec	36	10,176	\$231	\$2,350,745	\$770	\$7,832,706	\$1,932	\$19,661,669
General Service									
Sch 06	sec	6,35	1,355	\$580	\$785,110	\$2,090	\$2,831,667	\$9,255	\$12,538,394
Sch 06	pri	6,35	13	\$10,117	\$133,768	\$0	\$0	\$0	\$0
Sch 09	trn	9	17	\$21,819	\$370,923	\$0	\$0	\$0	\$0
Sch 23	sec	23	10,057	\$240	\$2,411,993	\$934	\$9,395,836	\$3,069	\$30,861,089
Sch 23	pri	23	165	\$2	\$328	\$0	\$0	\$0	\$0
Contract 1	trn	Contract	1	\$247,538	\$247,538	\$0	\$0	\$0	\$0
Irrigation									
Sch 010	sec	10	5,680	\$663.05	\$3,766,101	\$0	\$0	\$8,665	\$49,219,847
Street Lighting									
Sch 007	sec	7, 11, 12	620	-	-	-	-	-	-
State of Idaho			89,841		23,404,154		67,593,802		

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	61,756	100.00%	\$215.97	\$215.97	\$769.69	\$769.69
Residential Schedule 36	10,176	100.00%	\$231.00	\$231.00	\$769.69	\$769.69
Sch 23						
<i>Secondary</i>						
1 Phase	7,725	76.81%	\$212.00	\$162.83	\$864.11	\$663.70
3 Phase	2,333	23.19%	\$332.00	\$77.00	\$1,166.55	\$270.56
	10,057	100.00%		\$239.83		\$934.26
Total Secondary <i>Phase 1 and 3</i>	10,057	100.00%	\$239.83	\$239.83	\$934.26	\$934.26
Total Sch 23 sec	10,057	100.00%		\$239.83		\$934.26
Primary Delivery						
1 Phase	164	99.40%	-	-	-	-
3 Phase	1	0.60%	\$332.00	\$1.99	\$2,269.66	\$13.61
Total Sch 23 pri	165	100.00%		\$1.99		\$13.61
Total Sch 23 Customers	10,222					

Sch 6 & Sch 35						
Secondary Delivery						
<i>0 - 30 kW sec</i>						
1 Phase	326	51.52%	\$212.00	\$109.22	\$861.22	\$443.70
3 Phase	307	48.48%	\$332.00	\$160.96	\$1,165.57	\$565.07
	633	100.00%		\$270.18		\$1,008.77
<i>31 - 100 kW sec</i>						
1 Phase	58	12.31%	\$212.00	\$26.09	\$1,747.43	\$215.07
3 Phase	413	87.69%	\$332.00	\$291.14	\$2,266.40	\$1,987.46
	471	100.00%		\$317.23		\$2,202.53
<i>101 - 1000 kW sec</i>						
1 Phase	2	0.83%	\$1,690.00	\$13.99	\$4,423.93	\$36.62
3 Phase	244	99.17%	\$1,844.00	\$1,828.74	\$4,519.73	\$4,482.32
	246	100.00%		\$1,842.73		\$4,518.94
<i>1000+ kW (sec)</i>						
1 Phase	-	0.00%	-	-	-	-
3 Phase	5	100.00%	\$2,338.00	\$2,338.00	\$9,003.38	\$9,003.38
	5			\$2,338.00		\$9,003.38
Summary						
<i>0 - 30 kW</i>	633	46.75%	\$270.18	126.31	\$1,008.77	471.59
<i>31 - 100 kW</i>	471	34.74%	\$317.23	110.20	\$2,202.53	765.11
<i>101 - 1000 kW</i>	246	18.14%	\$1,842.73	334.23	\$4,518.94	819.64
<i>1000+ kW</i>	5	0.38%	\$2,338.00	8.78	\$9,003.38	33.80
Total Sch 6 & Sch 35 sec	1,355	100.00%		\$579.51		\$2,090.13
Primary Delivery						
<i>0 - 1000 kW primary</i>						
1 Phase	1	7.69%	\$1,690.00	\$130.00	\$0.00	\$0.00
3 Phase	5	38.46%	\$15,384.00	\$5,916.92	\$0.00	\$0.00
	6	46.15%		\$6,046.92		\$0.00
<i>1000+ kW primary</i>						
1 Phase	4	30.77%	\$1,690.00	\$520.00	\$0.00	\$0.00
3 Phase	3	23.08%	\$15,384.00	\$3,550.15	\$0.00	\$0.00
	7	53.85%		\$4,070.15		\$0.00
Total Sch 6 Primary	13	100.00%		\$10,117.08		\$0.00
Total Sch 6 & Sch 35 Customers	1,368					

Sch 10				
<i>0 - 30 kW</i>				
1 Phase	393	15.77%	\$212.00	\$33.44
3 Phase	2,101	84.23%	\$332.00	\$279.64
	2,494	100.00%		\$313.08
<i>31 - 100 kW</i>				
1 Phase	39	1.81%	\$212.00	\$3.84
3 Phase	2,098	98.19%	\$332.00	\$325.99
	2,137	100.00%		\$329.83
<i>101 - 1000 kW</i>				
1 Phase	0	0.00%	\$1,690.00	\$0.00
3 Phase	1,332	100.00%	\$1,844.00	\$1,844.00
	1,332	100.00%		\$1,844.00
<i>1000+ kW (sec)</i>				
3 Phase	7	100.00%	\$2,338.00	\$2,338.00
	7	100.00%		\$2,338.00
Summary				
<i>0 - 10 kW</i>	2,494	41.77%	\$313.08	130.78
<i>51 - 100 kW</i>	2,137	35.80%	\$329.83	118.07
<i>101 - 1000 kW</i>	1,332	22.31%	\$1,844.00	411.32
<i>1000+ kW</i>	7	0.12%	\$2,338.00	2.87
Total Sch 10	<u>5,970</u>	<u>100.00%</u>		<u>\$663.05</u>

PacifiCorp Average Installed Costs Meters				
(A)	(B)	(D)	(E)	(F)
<u>Load Class</u>	<u>Standard</u>	<u>Installed Costs</u>	<u>Percent Use</u>	<u>Total Installed Cost / Service</u>
Residential Schedule 1				
Small Load	DM221A	\$212.00	79.10%	\$167.68
All Electric	DM221E	\$231.00	20.90%	\$48.29
				<u>\$215.97</u>
Residential Schedule 36 TOU	DM221E	\$231.00	100.00%	<u>\$231.00</u>
<hr/>				
0 - 30 kW				
kW = 0, 1 Phase	DM221A	\$212.00	100.00%	\$212.00
kW = 0, 3 Phase	DM241A	\$332.00	100.00%	\$332.00
kW > 1, 1 Phase	DM221B	\$212.00	100.00%	\$212.00
kW > 1, 3 Phase	DM241B	\$332.00	100.00%	\$332.00
<hr/>				
31-100 kW				
1 phase	DM221B	\$212.00	100.00%	\$212.00
3 phase with KVAR	DM241F	\$332.00	100.00%	\$332.00
<hr/>				
101 - 1000 kW				
1 Phase (sec)	DM231GBB	\$1,690.00	100.00%	\$1,690.00
3 phase (sec)	DM271AEC	\$1,844.00	100.00%	\$1,844.00
<hr/>				
Over 1 MW				
3 phase secondary volt	DM271AEG	\$2,338.00	100.00%	\$2,338.00
<hr/>				
<u>Primary Metering</u>			<u>Transmission Metering</u>	
13.8 kV 3-wire	DM101ACBA	\$11,109.00	With Structure	\$247,538.00
12.47 kV 4-wire Wye	DM121ACJAD	\$15,384.00		
24.9 kV 4-wire Wye	DM121BF1AD	\$15,060.00		
35 kV 4-wire Wye	DM131BBAH	\$21,819.00		

PacifiCorp Average Installed Costs Service Drops					
(A)	(B)	(D)	(E)	(F)	(G)
<u>Load Class</u>	<u>Service Conductor</u>	<u>Installed Costs</u>	<u>Residential Percent Use</u>	<u>Schedule 23 Percent Use</u>	<u>Schedule 6 Percent Use</u>
Residential					
Small load - O/H	#2 Triplex	\$678.00	28.85%	-	-
All Electric - O/H	1/0 Triplex	\$779.00	6.90%	-	-
Small load - U/G	1/0 Triplexed	\$792.00	50.24%	-	-
All Electric - U/G	4/0 Triplexed	\$874.00	14.01%	-	-
		Weighted Cost per Service	\$769.69	-	-
0 - 30 kW					
1 Phase OH	1/0 Triplex	\$968.00	-	38.89%	37.19%
1 Phase UG	1/0 Triplex	\$798.00	-	61.11%	62.81%
		Weighted Cost per Service		\$864.11	\$861.22
3 Phase OH	1/0 Quadruplex	\$1,202.00	-	38.89%	37.19%
3 Phase UG	1/0 Quadruplex	\$1,144.00	-	61.11%	62.81%
		Weighted Cost per Service		\$1,166.55	\$1,165.57
31 - 50 kW					
1 Phase OH	4/0 Triplex	\$1,110.00	-	38.89%	37.19%
1 Phase UG	4/0 Triplex	\$874.00	-	61.11%	62.81%
		Weighted Cost per Service		\$965.78	\$961.76
3 Phase OH	4/0 Quadruplex	\$1,317.00	-	38.89%	37.19%
3 Phase UG	4/0 Quadruplex	\$1,191.00	-	61.11%	62.81%
		Weighted Cost per Service		\$1,240.00	\$1,237.86
51 - 100 kW					
1 Phase OH	2 - 4/0 Triplex	\$2,064.00	-	38.89%	37.19%
1 Phase UG	2 - 4/0 Triplex	\$1,560.00	-	61.11%	62.81%
		Weighted Cost per Service		\$1,756.00	\$1,747.43
3 Phase OH	2-4/0 Quadruplex	\$2,387.00	-	38.89%	37.19%
3 Phase UG	2-4/0 Quadruplex	\$2,195.00	-	61.11%	62.81%
		Weighted Cost per Service		\$2,269.66	\$2,266.40
101-300 kW					
1 Phase OH	3-500 & 350N	\$3,836.00	-	-	37.19%
1 Phase UG	3-750 & 500N	\$4,772.00	-	-	62.81%
		Weighted Cost per Service	-	-	\$4,423.93
3 Phase OH	3-4/0 Quadruplex	\$4,222.00	-	-	37.19%
3 Phase UG	4-350 Quadruplex	\$4,696.00	-	-	62.81%
		Weighted Cost per Service	-	-	\$4,519.73
301-1000 kW					
3 Phase OH	3-500 kcmil Quad	\$10,058.00	-	38.89%	37.19%
3 Phase UG	4-500 kcmil Quad	\$8,379.00	-	61.11%	62.81%
		Weighted Cost per Service	-	\$9,031.93	\$9,003.38

PacifiCorp						
Overhead / Underground Service Line Percentages						
Overhead % =	Schedule 1	Schedule 36	Schedule 10	Schedule 7, 11, 12	Schedule 23	Schedule 6
% of Overhead Which Are Small Load=	26.35%	44.06%	0.00%	0.00%	36.73%	36.33%
% of Overhead Which Are All Electric=	6.59%	8.78%	0.00%	0.00%	2.16%	0.86%
% of Overhead	32.94%	52.84%	0.00%	0.00%	38.89%	37.19%
Act 369 OH Total						
20,129,935	12,862,272	3,400,572	-	-	3,001,941	865,150
Underground % =						
% of Underground Which Are Small Load=	52.61%	35.90%	0.00%	0.00%	53.35%	57.34%
% of Underground Which Are All Electric=	14.46%	11.26%	0.00%	0.00%	7.76%	5.47%
% of Underground	67.06%	47.16%	0.00%	0.00%	61.11%	62.81%
Act 369 UG Total						
35,404,065	26,190,577	3,034,655	-	-	4,717,530	1,461,303
Total OH & UG						
55,534,000	100.00%	100.00%	-	-	100.00%	100.00%

Uncollectables Factor (F80)

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Uncollectables Factor

A	B	C	D	E	F	G	I	J	L
Description	Residential Schedule 1	Residential Schedule 36	General Srv	General Srv	Irrigation Schedule 10	St. & Area Lgt	General Srv	Contract 1	Total
			Large Power Schedules 6, 35	High Voltage Schedule 9		Schedules 7, 11, 12	Small Power Schedule 23		
1 Revenue									
2 Residential	70,765,990	17,120,827							87,886,817
3 Commerical			21,703,456	3,297,599			23,082,259		48,083,314
4 Industrial			4,678,301	9,883,522			1,497,159	-	16,058,982
5 Irrigation					50,092,504				50,092,504
6									
7 Total	70,765,990	17,120,827	26,381,757	13,181,121	50,092,504	-	24,579,418	-	202,121,618
8									
9 <u>Uncollectables</u>									
10 Residential	321,282	77,730	-	-	-	-	-	-	399,012
11 Commerical	-	-	18,039	2,741	-	-	19,184	-	39,964
12 Industrial	-	-	0	0	-	-	0	-	-
13 Irrigation	-	-	-	-	3,863	-	-	-	3,863
14									
15 Net Write Off	321,282	77,730	18,039	2,741	3,863	-	19,184	-	442,838
16									
17									
18 FACTOR 80	72.5506%	17.5526%	4.0734%	0.6189%	0.8723%	0.0000%	4.3322%	0.0000%	100.0000%

Write-off's & Recoveries

Idaho	<u>Write-offs</u>	<u>Recovery</u>	<u>Net Total</u>
Residential	562,877	163,866	399,012
Commercial	60,586	20,623	39,964
Industrial	0	-	0
Irrigation	8,625	4,762	3,863
Total	632,089	189,251	442,838

Revenues Direct Assigned

Rocky Mountain Power
Cost Of Service By Rate Schedule
Adjusted 12 Months Ended December 2023
State of Idaho
2020 Protocol
Revenue - Normalized

A	B	C	D	E	F	G	I	J	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	General Srv Small Power	Contract 1	Total
1 Residential	70,765,990	17,120,827							\$87,886,817
2									
3 Commercial			21,703,456	3,297,599			23,082,259		\$48,083,314
4									
5 Industrial			4,678,301	9,883,522	50,092,504		1,497,159	77,380,128	\$143,531,615
6									
7 Lighting						505,622	17,422		\$523,044
8									
9 OSPA									
10									
11 T - 42 Revenues	<u>\$70,765,990</u>	<u>\$17,120,827</u>	<u>\$26,381,757</u>	<u>\$13,181,121</u>	<u>\$50,092,504</u>	<u>\$505,622</u>	<u>\$24,596,841</u>	<u>\$77,380,128</u>	<u>\$280,024,790</u>
12									
13 AGA	\$740	\$179	\$144,228	\$25,046	\$198,762	\$0	\$152,203	\$0	\$521,159
14 Misc Revenues	-	-	-	-	-	-	-	-	-
15 Gross Receipts Adj.	-	-	-	-	-	-	-	-	-
16 Commercial Vol Discount	-	-	-	-	-	-	-	-	-
17 Industrial Vol Discount	-	-	-	-	-	-	-	-	-
18 Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-
19 Firm Revenue	<u>\$70,766,730</u>	<u>\$17,121,007</u>	<u>\$26,525,985</u>	<u>\$13,206,167</u>	<u>\$50,291,266</u>	<u>\$505,622</u>	<u>\$24,749,044</u>	<u>\$77,380,128</u>	<u>\$280,545,949</u>
20									
21 Non-Firm	-	-	-	-	-	-	-	-	-
22									
23									
24 Total Revenue	<u>\$70,766,730</u>	<u>\$17,121,007</u>	<u>\$26,525,985</u>	<u>\$13,206,167</u>	<u>\$50,291,266</u>	<u>\$505,622</u>	<u>\$24,749,044</u>	<u>\$77,380,128</u>	<u>\$280,545,949</u>

F31

A	B	C	D	E	F	G	I	J	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	General Srv Small Power	Contract 1	Total
Residential	740	179							919
Commercial			142,631	21,671			151,692		315,994
Industrial			1,597	3,375	198,762		511		204,245
Lighting							-		-
Total AGA Revenues	\$740	\$179	\$144,228	\$25,046	\$198,762	\$0	\$152,203	\$0	\$521,159

Firm Revenues by Class

	AGA by Class
Residential	919
Commercial	315,994
Industrial	5,483
Irrigation	198,762
Lighting	-
SC 1	-
Total	521,159

STATE SPECIFIC REVENUE CREDIT	Description	Amount
2017 Protocol		0
BPA Adjustment Differences		0
		0
		0
		<u>0</u>
		\$0

Class	Revenues						Total Revenues
	Residential	Commercial	Industrial	Streetlighting	Irrigation	Contract 1	
Schedule 1	70,765,990						70,765,990
Schedule 36	17,120,827						17,120,827
Schedule 6		21,667,694	4,678,301				26,345,995
Schedule 9		3,297,599	9,883,522				13,181,121
Schedule 10					50,092,504		50,092,504
Sch. 7,11,12				505,622			505,622
Schedule 23 Traffic Sgnls				17,422			17,422
Schedule 23		23,082,259	1,497,159				24,579,418
Schedule 35		35,762	-				35,762
Schedule 154							-
Special Contract 1						77,380,128	77,380,128
Total	87,886,817	48,083,314	16,058,982	523,044	50,092,504	77,380,128	280,024,790
AGA	919	315,994	5,483	-	198,762	-	521,159

280,545,949

**Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Customer**

A	Calculation of Fac CHG Buyout Allocation by Schedule							J
Customer Class	B	D	E	G	H	I	J	
	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	General Srv Small Power Schedule 23	Total Idaho	%	FAC CHG BUYOUT	
Commercial								
Customers	1,188	3		10,767	11,958	65.68%	\$ -	
Revenues	\$ 21,703,456	3,297,599		\$23,082,259	48,083,314			
Industrial								
Customers	121	14	5,680	434	6,249	34.32%	\$ -	
Revenues	\$ 4,678,301	\$ 9,883,522	\$ 50,092,504	\$ 1,497,159	66,151,487			
Commercial - FAC CHG Buyout Allocation by Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -	
Industrial - FAC CHG Buyout Allocation by Schedule	\$ -	\$ -	\$ -	\$ -	\$ -			
Total by Schedule	\$ -	\$ -	\$ -	\$ -	\$ -		-	

Distribution Plant Investment to Serve

**Rocky Mountain Power
 Cost Of Service By Rate Schedule
 Adjusted 12 Months Ended December 2023
 State of Idaho
 2020 Protocol
 Distribution Direct Assignments**

	A	B	C	D	E	F	G	H	I
	FERC Account	Total Distribution Investment	Lighting	Special Contract	Demand		Customer		Meters
					Primary	Secondary	Primary	Secondary	
1	360	2,311,687	-	-	2,311,687	-	-	-	-
2	361	4,315,882	-	-	4,315,882	-	-	-	-
3	362	50,108,966	-	-	50,108,966	-	-	-	-
4	364	113,199,858	-	-	106,538,732	6,661,126	-	-	-
5	365	48,885,640	-	-	36,676,625	12,209,016	-	-	-
6	366	14,987,710	-	-	7,459,944	7,527,766	-	-	-
7	367	37,418,227	-	-	26,684,673	10,733,554	-	-	-
8	368	96,909,676	-	-	-	96,909,676	-	-	-
9	369	55,534,000	-	-	-	-	-	55,534,000	-
10	370	18,397,785	-	-	-	-	-	-	18,397,785
11	371	172,263	172,263	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	830,286	830,286	-	-	-	-	-	-
14									
15		TOTAL	1,002,550	-	234,096,509	134,041,138	-	55,534,000	18,397,785

Case No. PAC-E-24-04
Exhibit No. 56
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Proposed Price Change by Rate Schedule

May 2024

**PROPOSED RATE SPREAD AND CALCULATION OF ADJUSTMENT SCHEDULE PRICES
ROCKY MOUNTAIN POWER
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORICAL 12 MONTHS ENDED DECEMBER 2023**

Line No.	Description	Sch.	Average		Present (\$000)	Base Revenue - Total			Base Revenue - Step 1			Base Revenue - Step 2			ICA		CFFA		Rate (\$/kWh)		
			Customers	MWH		(\$000)	Change	(%)	(\$000)	Change	(%)	(\$000)	Change	(%)	(\$000)	Change	(%)	Rate (\$/kWh)		Allocator	(\$000)
			(3)	(4)		(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		(19)	
Residential Sales																					
1	Residential Service	1	61,756	619,659	\$70,766	\$84,554	\$13,788	19.5%	\$79,411	\$8,645	12.2%	\$84,554	\$5,143	7.3%	\$3,008	0.4854	27.9%	\$3,096	0.4997		
2	Residential Optional TOD	36	10,176	172,088	\$17,121	\$21,048	\$3,927	22.9%	\$19,583	\$2,463	14.4%	\$21,048	\$1,465	8.6%	\$749	0.4351	6.4%	\$706	0.4100		
3	AGA Revenue				\$1	\$1	\$0		\$1	\$0		\$1	\$0								
4	Total Residential		71,933	791,748	\$87,888	\$105,603	\$17,716	20.16%	\$98,996	\$11,108	12.64%	\$105,603	\$6,608	7.52%	\$3,756			\$3,802			
Commercial & Industrial																					
6	General Service - Large Power	6	1,120	305,548	\$24,441	\$31,039	\$6,599	27.0%	\$28,578	\$4,138	16.9%	\$31,039	\$2,461	10.1%	\$1,104	0.3632		\$930	0.3058		
7	General Svc. - Lg. Power (R&F)	6A	186	22,162	\$1,905	\$2,420	\$514	27.0%	\$2,228	\$323	16.9%	\$2,420	\$192	10.1%	\$86	0.3632		\$72	0.3058		
8	Subtotal-Schedule 6		1,306	327,711	\$26,346	\$33,459	\$7,113	27.0%	\$30,806	\$4,460	16.9%	\$33,459	\$2,653	10.1%	\$1,190		9.1%	\$1,002			
9	General Service - High Voltage	9	17	221,839	\$13,181	\$16,740	\$3,559	27.0%	\$15,413	\$2,231	16.9%	\$16,740	\$1,327	10.1%	\$595	0.2684	3.3%	\$368	0.1659		
10	Irrigation	10	5,726	551,496	\$50,093	\$63,617	\$13,525	27.0%	\$58,573	\$8,480	16.9%	\$63,617	\$5,045	10.1%	\$2,263	0.4103	26.0%	\$2,876	0.5216		
11	General Service	23	8,666	217,574	\$20,470	\$25,544	\$5,074	24.8%	\$23,651	\$3,181	15.5%	\$25,544	\$1,892	9.2%	\$909	0.4202		\$807	0.3730		
12	General Service (R&F)	23A	2,565	42,247	\$4,127	\$5,149	\$1,023	24.8%	\$4,768	\$641	15.5%	\$5,149	\$381	9.2%	\$183	0.4202		\$163	0.3730		
13	Subtotal-Schedule 23		11,230	259,822	\$24,597	\$30,693	\$6,096	24.8%	\$28,419	\$3,823	15.5%	\$30,693	\$2,274	9.2%	\$1,092		8.7%	\$969			
14	General Service Optional TOD	35	3	323	\$28	\$36	\$8	27.0%	\$33	\$5	16.9%	\$36	\$3	10.1%	\$1.27	0.4262		\$1	0.3589		
15	General Service Optional TOD (R&F)	35A	1	56	\$8	\$10	\$2	27.0%	\$9	\$1	16.9%	\$10	\$1	10.1%	\$0.34	0.4262		\$0	0.3589		
16	Subtotal-Schedule 35		4	379	\$6	\$5	\$1	27.0%	\$4	\$6	16.9%	\$5	\$4	10.1%	\$2			\$1			
17	Special Contract 1	400	1	1,314,200	\$77,380	\$98,273	\$20,893	27.0%	\$90,480	\$13,100	16.9%	\$98,273	\$7,793	10.1%	\$3,496	0.2660	18.5%	\$2,046	0.1557		
18	AGA Revenue				\$520	\$520	\$0		\$520	\$0		\$520	\$0								
19	Total Commercial & Industrial		18,284	2,675,446	\$192,153	\$243,349	\$51,196	26.6%	\$224,253	\$32,101	16.7%	\$243,349	\$19,095	9.9%	\$8,638			\$7,263			
Public Street Lighting																					
21	Security Area Lighting	7	174	230	\$46	\$46	\$0	0.0%	\$46	\$0	0.0%	\$46	\$0	0.0%	\$1.62	0.7459		\$2	0.8154		
22	Security Area Lighting (R&F)	7A	119	93	\$22	\$22	\$0	0.0%	\$22	\$0	0.0%	\$22	\$0	0.0%	\$0.79	0.7459		\$1	0.8154		
23	Street Lighting - Company	11	61	182	\$81	\$81	\$0	0.0%	\$81	\$0	0.0%	\$81	\$0	0.0%	\$2.89	1.5920		\$3	1.7403		
24	Street Lighting - Customer	12	266	2,360	\$356	\$356	\$0	0.0%	\$356	\$0	0.0%	\$356	\$0	0.0%	\$13	0.5371		\$14	0.5871		
25	AGA Revenue				\$0	\$0	\$0		\$0	\$0		\$0	\$0								
26	Total Public Street Lighting		620	2,866	\$506	\$506	\$0	0.0%	\$506	\$0	0.0%	\$506	\$0	0.0%	\$18		0.2%	\$20			
27	Total Sales to Ultimate Customers		90,837	3,470,059	\$280,546	\$349,458	\$68,912	24.6%	\$323,755	\$43,209	15.4%	\$349,458	\$25,703	9.2%	\$12,412		100.0%	\$11,084			
					Sch	COS	Spread %	Adj	Spread %		Spread %		\$12,412		\$11,084						
					1	17.85%	19.48%	0	12.22%		7.27%		3.56%		3.17%						
					36	21.31%	22.94%	0	14.38%		8.56%		\$0		\$0						
					6/35	27.77%	27.00%	0	16.93%		10.07%										
					9	31.25%	27.00%	0	16.93%		10.07%										
					10	29.75%	27.00%	0	16.93%		10.07%										
					7,11,12	-23.09%	0.00%	0	0.00%		0.00%										
					23	23.15%	24.79%	0	15.54%		9.24%										
					400	26.76%	27.00%	0	16.93%		10.07%										
					Total	24.61%															
						\$68,912	(\$0)	1.63%	\$43,209	(\$0)	\$25,703	\$0									

**TABLE A - PROPOSED COMBINED PRICE CHANGE FOR STEP 1 AND STEP 2
ROCKY MOUNTAIN POWER
ESTIMATED IMPACT OF PROPOSED REVENUES ON PRESENT REVENUES
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORICAL 12 MONTHS ENDED DECEMBER 2023**

Line No.	Description	Sch.	Average Customers	MWH	Present			Proposed - Total						
					Base (\$000)	ECAM ¹ (\$000)	Net (\$000)	Base (\$000)	ECAM ¹ (\$000)	ICA (\$000)	CFFA (\$000)	Net (\$000)	Net Change (\$000)	Net Change (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
													(12)-(7)	(13)/(7)
<u>Residential Sales</u>														
1	Residential Service	1	61,756	619,659	\$70,766	\$11,637	\$82,403	\$84,554	\$11,637	\$3,008	\$3,096	\$102,295	\$19,892	24.1%
2	Residential Optional TOD	36	10,176	172,088	\$17,121	\$3,232	\$20,353	\$21,048	\$3,232	\$749	\$706	\$25,734	\$5,382	26.4%
3	AGA Revenue				\$1		\$1	\$1				\$1	\$0	
4	Total Residential		71,933	791,748	\$87,888	\$14,869	\$102,757	\$105,603	\$14,869	\$3,756	\$3,802	\$128,030	\$25,274	24.6%
<u>Commercial & Industrial</u>														
6	General Service - Large Power	6	1,120	305,548	\$24,441	\$5,730	\$30,170	\$31,046	\$5,730	\$1,104	\$930	\$38,810	\$8,640	28.6%
7	General Svc. - Lg. Power (R&F)	6A	186	22,162	\$1,905	\$416	\$2,321	\$2,413	\$416	\$86	\$72	\$2,987	\$666	28.7%
8	<i>Subtotal-Schedule 6</i>		1,306	327,711	\$26,346	\$6,146	\$32,492	\$33,459	\$6,146	\$1,190	\$1,002	\$41,797	\$9,306	28.6%
9	General Service - High Voltage	9	17	221,839	\$13,181	\$3,953	\$17,134	\$16,740	\$3,953	\$595	\$368	\$21,657	\$4,522	26.4%
10	Irrigation	10	5,726	551,496	\$50,093	\$10,357	\$60,450	\$63,617	\$10,357	\$2,263	\$2,876	\$79,114	\$18,664	30.9%
11	General Service	23	8,666	217,574	\$20,470	\$4,086	\$24,556	\$25,544	\$4,086	\$909	\$807	\$31,345	\$6,789	27.6%
12	General Service (R&F)	23A	2,565	42,247	\$4,127	\$793	\$4,920	\$5,149	\$793	\$183	\$163	\$6,288	\$1,369	27.8%
13	<i>Subtotal-Schedule 23</i>		11,230	259,822	\$24,597	\$4,879	\$29,476	\$30,693	\$4,879	\$1,092	\$969	\$37,633	\$8,157	27.7%
14	General Service Optional TOD	35	3	323	\$28	\$6	\$34	\$36	\$6	\$1	\$1	\$44	\$10	29.1%
15	General Service Optional TOD (R&F)	35A	1	56	\$8	\$1	\$9	\$10	\$1	\$0	\$0	\$11	\$3	31.0%
16	<i>Subtotal-Schedule 35</i>		4	379	\$36	\$7	\$43	\$45	\$7	\$2	\$1	\$56	\$13	29.5%
17	Special Contract 1	400	1	1,314,200	\$77,380	\$23,629	\$101,009	\$98,273	\$23,629	\$3,496	\$2,046	\$127,443	\$26,434	26.2%
18	AGA Revenue				\$520		\$520	\$520				\$520	\$0	
19	Total Commercial & Industrial		18,284	2,675,446	\$192,153	\$48,971	\$241,124	\$243,349	\$48,971	\$8,638	\$7,263	\$308,220	\$67,097	27.8%
<u>Public Street Lighting</u>														
21	Security Area Lighting	7	174	230	\$46	\$4	\$50	\$46	\$4	\$2	\$2	\$53	\$3	6.8%
22	Security Area Lighting (R&F)	7A	119	93	\$22	\$2	\$24	\$22	\$2	\$1	\$1	\$26	\$2	6.9%
23	Street Lighting - Company	11	61	182	\$81	\$3	\$85	\$81	\$3	\$3	\$3	\$91	\$6	7.1%
24	Street Lighting - Customer	12	266	2,360	\$356	\$44	\$401	\$356	\$44	\$13	\$14	\$427	\$27	6.6%
25	AGA Revenue				\$0		\$0	\$0				\$0	\$0	
26	Total Public Street Lighting		620	2,866	\$506	\$54	\$559	\$506	\$54	\$18	\$20	\$597	\$38	6.7%
27	Total Sales to Ultimate Customers		90,837	3,470,059	\$280,546	\$63,894	\$344,440	\$349,458	\$63,894	\$12,412	\$11,084	\$436,848	\$92,408	26.8%

Note: 1 - Deferred Energy Cost Adjustment Mechanism revenue set under rates that the Company had requested to be effective June 1, 2024. See the Company's Application in Docket No. PAC-E-24-05.

TABLE A - PROPOSED PRICE CHANGE FOR STEP 1 WITH RATES EFFECTIVE JANUARY 1, 2025
ROCKY MOUNTAIN POWER
ESTIMATED IMPACT OF PROPOSED REVENUES ON PRESENT REVENUES
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

Line No.	Description	Sch.	Average Customers	MWH	Present			Step 1						
					Base (\$000)	ECAM ¹ (\$000)	Net (\$000)	Base (\$000)	ECAM ¹ (\$000)	ICA (\$000)	CFFA (\$000)	Net (\$000)	Net Change (\$000)	Net Change (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
													(12)-(7)	(13)/(7)
Residential Sales														
1	Residential Service	1	61,756	619,659	\$70,766	\$11,637	\$82,403	\$79,411	\$11,637	\$3,008	\$3,096	\$97,152	\$14,749	17.9%
2	Residential Optional TOD	36	10,176	172,088	\$17,121	\$3,232	\$20,353	\$19,583	\$3,232	\$749	\$706	\$24,270	\$3,917	19.2%
3	AGA Revenue				\$1		\$1	\$1				\$1	\$0	
4	Total Residential		<u>71,933</u>	<u>791,748</u>	<u>\$87,888</u>	<u>\$14,869</u>	<u>\$102,757</u>	<u>\$98,996</u>	<u>\$14,869</u>	<u>\$3,756</u>	<u>\$3,802</u>	<u>\$121,423</u>	<u>\$18,666</u>	<u>18.2%</u>
Commercial & Industrial														
6	General Service - Large Power	6	1,120	305,548	\$24,441	\$5,730	\$30,170	\$28,583	\$5,730	\$1,104	\$930	\$36,347	\$6,176	20.5%
7	General Svc. - Lg. Power (R&F)	6A	186	22,162	\$1,905	\$416	\$2,321	\$2,223	\$416	\$86	\$72	\$2,798	\$477	20.5%
8	<i>Subtotal-Schedule 6</i>		<i>1,306</i>	<i>327,711</i>	<i>\$26,346</i>	<i>\$6,146</i>	<i>\$32,492</i>	<i>\$30,806</i>	<i>\$6,146</i>	<i>\$1,190</i>	<i>\$1,002</i>	<i>\$39,144</i>	<i>\$6,653</i>	<i>20.5%</i>
9	General Service - High Voltage	9	17	221,839	\$13,181	\$3,953	\$17,134	\$15,413	\$3,953	\$595	\$368	\$20,329	\$3,195	18.6%
10	Irrigation	10	5,726	551,496	\$50,093	\$10,357	\$60,450	\$58,573	\$10,357	\$2,263	\$2,876	\$74,069	\$13,620	22.5%
11	General Service	23	8,666	217,574	\$20,470	\$4,086	\$24,556	\$23,652	\$4,086	\$909	\$807	\$29,453	\$4,897	19.9%
12	General Service (R&F)	23A	2,565	42,247	\$4,127	\$793	\$4,920	\$4,767	\$793	\$183	\$163	\$5,906	\$986	20.0%
13	<i>Subtotal-Schedule 23</i>		<i>11,230</i>	<i>259,822</i>	<i>24,597</i>	<i>4,879</i>	<i>29,476</i>	<i>28,419</i>	<i>4,879</i>	<i>1,092</i>	<i>969</i>	<i>35,359</i>	<i>5,884</i>	<i>20.0%</i>
14	General Service Optional TOD	35	3	323	\$28	\$6	\$34	\$33	\$6	\$1	\$1	\$41	\$7	20.8%
15	General Service Optional TOD (R&F)	35A	1	56	\$8	\$1	\$9	\$9	\$1	\$0	\$0	\$11	\$2	22.2%
16	<i>Subtotal-Schedule 35</i>		<i>4</i>	<i>379</i>	<i>36</i>	<i>7</i>	<i>43</i>	<i>42</i>	<i>7</i>	<i>2</i>	<i>1</i>	<i>52</i>	<i>9</i>	<i>21.1%</i>
17	Special Contract 1	400	1	1,314,200	\$77,380	\$23,629	\$101,009	\$90,480	\$23,629	\$3,496	\$2,046	\$119,651	\$18,641	18.5%
18	AGA Revenue				\$520		\$520	\$520				\$520	\$0	
19	Total Commercial & Industrial		<u>18,284</u>	<u>2,675,446</u>	<u>\$192,153</u>	<u>\$48,971</u>	<u>\$241,124</u>	<u>\$224,253</u>	<u>\$48,971</u>	<u>\$8,638</u>	<u>\$7,263</u>	<u>\$289,125</u>	<u>\$48,001</u>	<u>19.9%</u>
Public Street Lighting														
21	Security Area Lighting	7	174	230	\$46	\$4	\$50	\$46	\$4	\$2	\$2	\$53	\$3	6.8%
22	Security Area Lighting (R&F)	7A	119	93	\$22	\$2	\$24	\$22	\$2	\$1	\$1	\$26	\$2	6.9%
23	Street Lighting - Company	11	61	182	\$81	\$3	\$85	\$81	\$3	\$3	\$3	\$91	\$6	7.1%
24	Street Lighting - Customer	12	266	2,360	\$356	\$44	\$401	\$356	\$44	\$13	\$14	\$427	\$27	6.6%
25	AGA Revenue				\$0		\$0	\$0				\$0	\$0	
26	Total Public Street Lighting		<u>620</u>	<u>2,866</u>	<u>\$506</u>	<u>\$54</u>	<u>\$559</u>	<u>\$506</u>	<u>\$54</u>	<u>\$18</u>	<u>\$20</u>	<u>\$597</u>	<u>\$38</u>	<u>6.7%</u>
27	Total Sales to Ultimate Customers		<u>90,837</u>	<u>3,470,059</u>	<u>\$280,546</u>	<u>\$63,894</u>	<u>\$344,440</u>	<u>\$323,755</u>	<u>\$63,894</u>	<u>\$12,412</u>	<u>\$11,084</u>	<u>\$411,145</u>	<u>\$66,705</u>	<u>19.4%</u>

Note: 1 - Deferred Energy Cost Adjustment Mechanism revenue set under rates that the Company had requested to be effective June 1, 2024. See the Company's Application in Docket No. PAC-E-24-05.

TABLE A - PROPOSED PRICE CHANGE FOR STEP 2 WITH RATES EFFECTIVE JANUARY 1, 2026
ROCKY MOUNTAIN POWER
ESTIMATED IMPACT OF PROPOSED REVENUES ON PRESENT REVENUES
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

Line No.	Description	Sch.	Average Customers	MWH	Step 1			Step 2				
					Base (\$000)	Riders ¹ (\$000)	Net (\$000)	Base (\$000)	Riders ¹ (\$000)	Net (\$000)	Net Change (\$000)	Net Change (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
											(10)-(7)	(11)/(7)
<u>Residential Sales</u>												
1	Residential Service	1	61,756	619,659	\$79,411	\$17,741	\$97,152	\$84,554	\$17,741	\$102,295	\$5,143	5.3%
2	Residential Optional TOD	36	10,176	172,088	\$19,583	\$4,686	\$24,270	\$21,048	\$4,686	\$25,734	\$1,465	6.0%
3	AGA Revenue				\$1		\$1	\$1		\$1	\$0	
4	Total Residential		71,933	791,748	\$98,996	\$22,427	\$121,423	\$105,603	\$22,427	\$128,030	\$6,608	5.4%
<u>Commercial & Industrial</u>												
5	General Service - Large Power	6	1,120	305,548	\$28,583	\$7,764	\$36,347	\$31,046	\$7,764	\$38,810	\$2,464	6.8%
6	General Svc. - Lg. Power (R&F)	6A	186	22,162	\$2,223	\$574	\$2,798	\$2,413	\$574	\$2,987	\$190	6.8%
8	<i>Subtotal-Schedule 6</i>		<i>1,306</i>	<i>327,711</i>	<i>\$30,806</i>	<i>\$8,338</i>	<i>\$39,144</i>	<i>\$33,459</i>	<i>\$8,338</i>	<i>\$41,797</i>	<i>\$2,653</i>	<i>6.8%</i>
9	General Service - High Voltage	9	17	221,839	\$15,413	\$4,917	\$20,329	\$16,740	\$4,917	\$21,657	\$1,327	6.5%
10	Irrigation	10	5,726	551,496	\$58,573	\$15,496	\$74,069	\$63,617	\$15,496	\$79,114	\$5,045	6.8%
11	General Service	23	8,666	217,574	\$23,652	\$5,801	\$29,453	\$25,544	\$5,801	\$31,345	\$1,891	6.4%
12	General Service (R&F)	23A	2,565	42,247	\$4,767	\$1,139	\$5,906	\$5,149	\$1,139	\$6,288	\$382	6.5%
13	<i>Subtotal-Schedule 23</i>		<i>11,230</i>	<i>259,822</i>	<i>28,419</i>	<i>6,940</i>	<i>35,359</i>	<i>30,693</i>	<i>6,940</i>	<i>37,633</i>	<i>2,274</i>	<i>6.4%</i>
14	General Service Optional TOD	35	3	323	\$33	\$8	\$41	\$36	\$8	\$44	\$3	6.9%
15	General Service Optional TOD (R&F)	35A	1	56	\$9	\$2	\$11	\$10	\$2	\$11	\$1	7.2%
16	<i>Subtotal-Schedule 35</i>		<i>4</i>	<i>379</i>	<i>42</i>	<i>10</i>	<i>52</i>	<i>45</i>	<i>10</i>	<i>56</i>	<i>4</i>	<i>6.9%</i>
17	Special Contract 1	400	1	1,314,200	\$90,480	\$29,171	\$119,651	\$98,273	\$29,171	\$127,443	\$7,793	6.5%
18	AGA Revenue				\$520		\$520	\$520		\$520	\$0	
19	Total Commercial & Industrial		18,284	2,675,446	\$224,253	\$64,872	\$289,125	\$243,349	\$64,872	\$308,220	\$19,095	6.6%
<u>Public Street Lighting</u>												
20	Security Area Lighting	7	174	230	\$46	\$8	\$53	\$46	\$8	\$53	\$0	0.0%
22	Security Area Lighting (R&F)	7A	119	93	\$22	\$3	\$26	\$22	\$3	\$26	\$0	0.0%
23	Street Lighting - Company	11	61	182	\$81	\$9	\$91	\$81	\$9	\$91	\$0	0.0%
24	Street Lighting - Customer	12	266	2,360	\$356	\$71	\$427	\$356	\$71	\$427	\$0	0.0%
25	AGA Revenue				\$0		\$0	\$0		\$0	\$0	
26	Total Public Street Lighting		620	2,866	\$506	\$91	\$597	\$506	\$91	\$597	\$0	0.0%
27	Total Sales to Ultimate Customers		90,837	3,470,059	\$323,755	\$87,390	\$411,145	\$349,458	\$87,390	\$436,848	\$25,703	6.3%

* Riders include the present ECAM, and proposed ICA and CFFA

Note: 1 - Riders include the proposed Insurance Cost Adjustment and Catastrophic Fire Fund Adjustment, and Deferred Energy Cost Adjustment Mechanism revenue set under rates that the Company had requested to be effective June 1, 2024. See the Company's Application in Docket No. PAC-E-24-05.

Case No. PAC-E-24-04
Exhibit No. 57
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Proposed Revised Tariffs

May 2024

I.P.U.C. No. 1

**Fifteenth Revision of Sheet No. B.2
Canceling Fourteenth Revision of Sheet No. B.2**

ELECTRIC SERVICE SCHEDULES - Continued

Schedule No.	Class of Service	Sheet No.
23	General Service - Small Power	23.1 - 23.3
23A	General Service - Small Power (Residential and Farm)	23A.1 - 23A.4
31	Partial Requirements Service – High Voltage	31.1 – 31.6
34	Pacific Northwest Electric Power Planning and Conservation Act - Residential and Farm Kilowatt-Hour Credit	34.1 - 34.3
35	Optional Time-of-Day General Service – Distribution Voltage	35.1 - 35.4
35A	Optional Time-of-Day General Service – Distribution Voltage (Farm)	35A.1 -35A.5
38	Qualifying Facility Avoided Cost Procedures	38.1 – 38.11
36	Optional Time of Day Residential Service	36.1 - 36.3
70	Renewable Energy Rider – Optional	70.1 - 70.4
73	Renewable Energy Rider - Optional - Bulk Purchase Option	73.1 – 73.4
92	Insurance Cost Adjustment	92.1
94	Energy Cost Adjustment	94.1
98	REC Revenue Adjustment	98.1
118	Home Energy Saver Incentive Program	118.1 - 118.2

(Continued)

I.P.U.C. No. 1

**Seventh Revision of Sheet No. B.3
Canceling Sixth Revision of Sheet No. B.3**

ELECTRIC SERVICE SCHEDULES - Continued		
Schedule No.	Class of Service	Sheet No.
135	Net Metering Service	135.1 - 135.3
136	Net Billing Service	136.1 - 136.4
140	Non-Residential Energy Efficiency	140.1 - 140.3
191	Customer Efficiency Services Rate Adjustment	191
193	Catastrophic Fire Fund Adjustment	193
197	Federal Tax Act Adjustment	197
300	Regulation Charges	300.1 - 300.4
400	Special Contract	400.2

Schedule numbers not listed are not currently used.

* These schedules are not available to new customers or premises.

I.P.U.C. No. 1

**Thirteenth Revision of Sheet No. 1.1
Canceling Twelfth Revision of Sheet No. 1.1**

**ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 1**

STATE OF IDAHO

Residential Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current electric service supplied at approximately 120 or 240 volts through one kilowatt-hour meter at a single point of delivery for all service required on the premises for Residential purposes.

When conditions are such that service is supplied through one meter to more than one dwelling or apartment unit, the charge for such service will be computed by multiplying the minimum charges by the maximum number of dwelling or apartment units that may be served.

When a portion of a dwelling is used regularly for business, professional or other gainful purposes, the premises will be classified as nonresidential and the appropriate schedule applied. However, if the wiring is so arranged that the service for Residential purposes can be metered separately, this Schedule will be applied to such service.

MONTHLY BILL:

	1/1/2025 to 5/31/2025	6/1/2025 to 12/31/2025	1/1/2026 to 5/31/2026	6/1/2026 to 5/31/2027	6/1/2027
Customer Service Charge per customer	\$16.50	\$20.75	\$20.75	\$25.00	\$29.25
Energy Charge (¢/kWh) Billing months June through October inclusive					
Per kWh first 700 kWh	11.4983	10.9605	11.7901	11.2545	10.7188
Per kWh all additional kWh	13.3022	12.6800	13.5096	12.8959	12.2821
Billing months November through May inclusive					
Per kWh first 1,000 kWh	9.7296	9.2745	10.1041	9.6451	9.1861
Per kWh all additional kWh	11.2329	10.7075	11.5371	11.0130	10.4888
Seasonal Service Charge Minimum per season per customer	\$198.00	\$249.00	\$249.00	\$300.00	\$351.00

(Continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025



I.P.U.C. No. 1

**Tenth Revision of Sheet No. 6.1
 Canceling Ninth Revision of Sheet No. 6.1**

**ROCKY MOUNTAIN POWER
 ELECTRIC SERVICE SCHEDULE NO. 6**

STATE OF IDAHO

General Service - Large Power

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary voltage delivery (Less than 2300 volts)	\$ 44.00	per Customer	\$ 44.00	per Customer
Primary voltage delivery (2300 volts or higher)	\$ 133.00	per Customer	\$ 133.00	per Customer
Power Rate:	\$ 15.87	per kW for all kW	\$ 14.30	per kW for all kW
Energy Rate:	4.9528¢	per kWh for all kWh	4.9528¢	per kWh for all kWh

(Continued)

I.P.U.C. No. 1

**Sixth Revision of Sheet No. 6.2
Canceling Fifth Revision of Sheet No. 6.2**

**ELECTRIC SERVICE SCHEDULE NO. 6 - Continued
For Billing Effective 1/1/2026**

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ 48.00 per Customer	\$ 48.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$ 144.00 per Customer	\$ 144.00 per Customer
Power Rate:	\$ 17.21 per kW for all kW	\$ 15.51 per kW for all kW
Energy Rate:	5.3679¢ per kWh for all kWh	5.3679¢ per kWh for all kWh

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Voltage Discount:

Where Customer takes service from Company's available lines of 2300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Power will be:

\$0.65 per kW for all kW of Power

Minimum Bill:

The Customer Service Charge.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

(Continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 6.3
Canceling Original Sheet No. 6.3**

ELECTRIC SERVICE SCHEDULE NO. 6 – Continued

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

- (a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.
- (b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$ 528.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$ 1,596.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$ 576.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$ 1,728.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

I.P.U.C. No. 1

**Tenth Revision of Sheet No. 6A.1
Canceling Ninth Revision of Sheet No. 6A.1**

**ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 6A**

STATE OF IDAHO

General Service - Large Power (Residential and Farm)

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity for service to any customer who qualifies as a "Residential Load" or "Farm Load" under both (1) the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501 as the same may be amended, and (2) a Residential Purchase and Sale Agreement, under Section 5(c) of such Act and in effect between the Company and the Bonneville Power Administration.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

(continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025



I.P.U.C. No. 1

**Fourth Revision of Sheet No. 6A.2
 Canceling Third Revision of Sheet No. 6A.2**

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ 44.00 per Customer	\$ 44.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$ 133.00 per Customer	\$ 133.00 per Customer
Power Rate:	\$ 15.87 per kW for all kW	\$ 14.30 per kW for all kW
Energy Rate:	4.9528¢ per kWh for all kWh	4.9528¢ per kWh for all kWh

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ 48.00 per Customer	\$ 48.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$ 144.00 per Customer	\$ 144.00 per Customer
Power Rate:	\$ 17.21 per kW for all kW	\$ 15.51 per kW for all kW
Energy Rate:	5.3679¢ per kWh for all kWh	5.3679¢ per kWh for all kWh

(Continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

**Sixth Revision of Sheet No. 6A.3
Canceling Fifth Revision of Sheet No. 6A.3**

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued
MONTHLY BILL: (continued)

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Voltage Discount:

Where Customer takes service from Company's available lines of 2300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Power will be:

\$0.65 per kW for all kW of Power

Minimum Bill:

The Customer Service Charge.

MONTHLY BILLING REDUCTION: Rates in this Schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

- (a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.
- (b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$ 528.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$1,596.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$ 576.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$ 1,728.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 6A.4
Canceling Original Sheet No. 6A.4**

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Domestic use means all usual residential, apartment, seasonal dwelling, and mobile home court use including domestic water pumping. Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment and irrigation pumping.

Contiguous parcels land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade
- billing treatment by the utility

Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.

Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the Customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.



I.P.U.C. No. 1

**Tenth Revision of Sheet No. 9.2
 Canceling Ninth Revision of Sheet No. 9.2**

ELECTRIC SERVICE SCHEDULE NO. 9 - Continued

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:	\$430.00 per Customer	\$430.00 per Customer
Power Rate:	\$11.92 per kW for all kW	\$ 10.74 per kW for all kW
Energy Rate:		
On-Peak	5.9097¢ per kWh	5.3604¢ per kWh
Off-Peak	4.5189¢ per kWh	4.0713¢ per kWh

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:	\$465.00 per Customer	\$465.00 per Customer
Power Rate:	\$12.88 per kW for all kW	\$ 11.60 per kW for all kW
Energy Rate:		
On-Peak	6.3844¢ per kWh	5.7911¢ per kWh
Off-Peak	4.8820¢ per kWh	4.3986¢ per kWh

TIME PERIODS:

On-Peak: November through May inclusive
 6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.
 June through October inclusive
 3:00 p.m. to 11:00 p.m., all days.

Off-Peak: All other times.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 9.3
Canceling Original Sheet No. 9.3**

ELECTRIC SERVICE SCHEDULE NO. 9 - Continued

MONTHLY BILL (continued):

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Minimum:

The Customer Service Charge plus the minimum Power Charge and appropriate Energy Charges.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, adjusted for power factor as specified, determined to the nearest kW, but not less than 80 kW.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

**Seventh Revision of Sheet No. 10.1
Canceling Sixth Revision of Sheet No. 10.1**

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 10
STATE OF IDAHO

Irrigation and Soil Drainage Pumping Power Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at the Company's available voltage through a single point of delivery for service to motors on pumps and machinery used for irrigation and soil drainage.

IRRIGATION SEASON AND POST-SEASON SERVICE: The Irrigation Season is from June 1 to September 15 each year. Service for post-season pumping may be taken by the same Customer at the same point of delivery and through the same facilities used for supplying regular irrigation pumping service during months from September 16 to the following May 31.

MONTHLY BILL:

Irrigation Season Rate

For Billing Effective between 1/1/2025 to 12/31/2025

Customer Service Charge:

Small Pumping Operations:

15 horsepower or less total connected horsepower
served through one service connection - \$16.00 per Customer

Large Pumping Operations:

16 horsepower or more total connected horsepower
served through one service connection - \$48.00 per Customer

(Continued)

Submitted Under Case No. PAC-E-24-04

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I.P.U.C. No. 1

**Twelfth Revision of Sheet No. 10.2
Canceling Eleventh Revision of Sheet No. 10.2**

ELECTRIC SERVICE SCHEDULE No. 10 - Continued
MONTHLY BILL: (Continued)

Power Rate: \$6.99 per kW for all kW

Energy Rate: 10.3707¢ per kWh for first 25,000 kWh
7.7503¢ per kWh for the next 225,000 kWh
5.8003¢ per kWh for all additional kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Small Pumping Operations:
15 horsepower or less total connected horsepower
served through one service connection - \$17.00 per Customer

Large Pumping Operations:
16 horsepower or more total connected horsepower
served through one service connection - \$52.00 per Customer

Power Rate: \$7.60 per kW for all kW

Energy Rate: 11.2820¢ per kWh for first 25,000 kWh
8.4314¢ per kWh for the next 225,000 kWh
6.3100¢ per kWh for all additional kWh

Power Factor: This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Minimum: The Customer Service Charge.

Post-Season Rate

For Billing Effective between 1/1/2025 to 12/31/2025

Customer Service Charge: \$27.00 per Customer

Energy Rate: 8.8235¢ per kWh for all kWh

For Billing Effective 1/1/2026

Customer Service Charge: \$29.00 per Customer

Energy Rate: 9.6225¢ per kWh for all kWh

Minimum: The Customer Service Charge.
(Continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 10.3
Canceling Original Sheet No. 10.3**

ELECTRIC SERVICE SCHEDULE No. 10 - Continued

ADJUSTMENTS: All monthly bills shall be adjusted in accordance with Schedules 34 and 94.

PAYMENT: All monthly service billings will be due and payable when rendered and will be considered delinquent if not paid within fifteen (15) days. An advance payment may be required of the Customer by the Company in accordance with Electric Service Regulation No. 9. An advance may be required under any of the following conditions:

- (1) the Customer failed to pay all amounts owed to the Company when due and payable;
- (2) the Customer paid an advance the previous season that did not adequately cover bills for the entire season and the Customer failed to pay any balance owing by the due date of the final billing issued for the season.

An adequate assurance of payment (advance) may be required from a Customer who has filed bankruptcy. Advances which may be required of the Customer may be paid with cash payment or guarantee, as required by the Company, or with a letter of escrow acceptable to the Company from an authorized bank in the Company's service area. This letter of escrow shall provide that upon termination of service to the Customer, the Company shall receive, upon demand, cash equal to the unpaid balance of the Customer's bill which is not disputed or the full amount of the advance, whichever is the lesser amount.

CONNECTION AND DISCONNECTION CHARGES: Company will not routinely seasonally connect and disconnect service to irrigation pumps. However, upon oral or written request the Company will connect and disconnect service at the beginning and end of Customer's pumping operation each year without charge. Customer shall give Company at least two (2) weeks advance notice of the date disconnection and connection of seasonal service is desired. The actual expense incurred for additional connection and disconnection shall be paid by Customer. Customer shall give Company at least two (2) weeks advance notice of the date any additional connection and/or an additional disconnection of service is desired. Meters will not be read and bills will not be issued from November 1 to March 1 unless the customer requests in writing a different ending or beginning point for billing. The bill issued in March will include charges for any unbilled energy used during the period of November 1 to March 1.

POWER: The kW as shown by or computed from the readings of the Company's power meter for the 15-minute period of Customer's greatest use during the month, adjusted for power factor as specified, determined to the nearest kW. Metered power demands in kilowatts which exceed one hundred and thirty percent (130%) of the total connected horsepower served through one service connection will not be used for billing purposes unless and until verified by field test in the presence of the Company to be the result of normal pumping operations. If a demand in excess of 130% of connected horsepower is the result of abnormal conditions existing on the Company's interconnected system or the Customer's system, including accidental equipment failure or electrical supply interruption which results in temporary separation of the Company and Customer's system, the billing demand shall be 130% of the connected horsepower. The Customer may appeal the Company's billing decision to the Idaho Public Utilities Commission in cases of dispute.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 10.4
Canceling Original Sheet No. 10.4**

ELECTRIC SERVICE SCHEDULE No. 10 - Continued

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

**Tenth Revision of Sheet No. 23.1
Canceling Ninth Revision of Sheet No. 23.1**

**ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 23**

STATE OF IDAHO

General Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary voltage delivery (Less than 2300 volts)	\$21.00	per Customer	\$21.00	per Customer
Primary voltage delivery (2300 volts or higher)	\$56.00	per Customer	\$56.00	per Customer
Energy Rate:	10.9738¢	per kWh for all kWh	9.1251¢	per kWh for all kWh

(continued)



I.P.U.C. No. 1

**Sixth Revision of Sheet No. 23.2
 Canceling Fifth Revision of Sheet No. 23.2**

ELECTRIC SERVICE SCHEDULE NO. 23 - Continued

**MONTHLY BILL: (continued)
 For Billing Effective 1/1/2026**

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary voltage delivery (Less than 2300 volts)	\$23.00	per Customer	\$23.00	per Customer
Primary voltage delivery (2300 volts or higher)	\$61.00	per Customer	\$61.00	per Customer
Energy Rate:	11.8424¢	per kWh for all kWh	9.8194¢	per kWh for all kWh

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, Customer will be billed for 3/4 of 1% of the Power recorded by the Company's meter for every 1% that the power factor is less than 85%. This Power will be billed at the Power Rate stated in Electric Service Schedule No. 6.

Voltage Discount:

Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Energy will be:
 0.4397¢ per kWh for all kWh.

Minimum Bill:

The Customer Service Charge

POWER: The kW as shown by or computed from the readings of the Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

(Continued)

Submitted Under Case No. PAC-24-04

ISSUED: May 31, 2024

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I.P.U.C. No. 1

**First Revision of Sheet No. 23.3
Canceling Original Sheet No. 23.3**

ELECTRIC SERVICE SCHEDULE NO. 23 - Continued

SEASONAL SERVICE: (continued)

- (a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.
- (b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$252.00 plus Energy Charges for Customer taking service at less than 2,300 volts and
\$672.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

For Billing Effective 1/1/2026

\$276.00 plus Energy Charges for Customer taking service at less than 2,300 volts and
\$732.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.



I.P.U.C. No. 1

Tenth Revision of Sheet No. 23A.1
 Canceling Ninth Revision of Sheet No. 23A.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 23A

STATE OF IDAHO

General Service (Residential and Farm)

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity for service to any customer who qualifies as a "Residential Load" or "Farm Load" under both (1) the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501 as the same may be amended, and (2) a Residential Purchase and Sale Agreement, under Section 5(c) of such Act and in effect between the Company and the Bonneville Power Administration.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:
For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$21.00 per Customer	\$21.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$56.00 per Customer	\$56.00 per Customer
Energy Rate:	10.9738¢ per kWh for all kWh	9.1251¢ per kWh for all kWh

(Continued)

I.P.U.C. No. 1

**Fifth Revision of Sheet No. 23A.2
Canceling Fourth Revision of Sheet No. 23A.2**

ELECTRIC SERVICE SCHEDULE NO. 23A - Continued
MONTHLY BILL: (continued)
For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary voltage delivery (Less than 2300 volts)	\$23.00	per Customer	\$23.00	per Customer
Primary voltage delivery (2300 volts or higher)	\$61.00	per Customer	\$61.00	per Customer
Energy Rate:	11.8424¢	per kWh for all kWh	9.8194¢	per kWh for all kWh

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, Customer will be billed for 3/4 of 1% of the Power recorded by the Company's meter for every 1% that the power factor is less than 85%. This Power will be billed at the Power Rate stated in Electric Service Schedule No. 6.

Voltage Discount:

Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Energy will be:

0.4397¢ per kWh for all kWh.

Minimum Bill:

The Customer Service Charge

POWER: The kW as shown by or computed from the readings of the Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

MONTHLY BILLING REDUCTION: Rates in this Schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

(Continued)

I.P.U.C. No. 1

**Fifth Revision of Sheet No. 23A.3
Canceling Fourth Revision of Sheet No. 23A.3**

ELECTRIC SERVICE SCHEDULE NO. 23A – Continued

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.

(b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$252.00 plus Energy Charges for Customer taking service at less than 2,300 volts and
\$672.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

For Billing Effective 1/1/2026

\$276.00 plus Energy Charges for Customer taking service at less than 2,300 volts and
\$732.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Domestic use means all usual residential, apartment, seasonal dwelling, and mobile home court use including domestic water pumping. Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment and irrigation pumping.

Contiguous parcels of land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade
- billing treatment by the utility

(Continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

**First Revision of Sheet No. 23A.4
Canceling Original Sheet No. 23A.4**

ELECTRIC SERVICE SCHEDULE NO. 23A – Continued

SPECIAL CONDITION: (continued)

Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.

Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the Customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 24

STATE OF IDAHO

Interruptible Power Service

AVAILABILITY: For power loads of 1000 kW or greater at any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for the supply of alternating current, three-phase electric service at available delivery voltages through a single point of delivery for all service required on the Customer's premises. Service hereunder may be interrupted to the degree and under the conditions hereinafter set forth.

MONTHLY BILL:

Rate:

I. Delivery at 46 kV or Higher

A. Guaranteed Availability of 90% (Computer Code 124)

Power Rate:	
All kW	\$6.94 per kW
Energy Rate:	
All kWh	3.7163¢ per kWh

B. Guaranteed Availability of 80% (Computer Code 125)

Power Rate:	
All kW	\$6.60 per kW
Energy Rate:	
All kWh	3.7163¢ per kWh

(Continued)

ELECTRIC SERVICE SCHEDULE NO. 24 – Continued

MONTHLY BILL: (continued)

- C. Guaranteed Availability of 70% (Computer Code 126)
- | | |
|--------------|-----------------|
| Power Rate: | |
| All kW | \$5.68 per kW |
| Energy Rate: | |
| All kWh | 3.7163¢ per kWh |
- D. Guaranteed Availability of 60% (Computer Code 127)
- | | |
|------------------|-----------------------|
| Power Rate: | |
| All kW | \$4.78 per kW |
| Energy Rate: | |
| All kWh | 3.7163¢ per kWh |
| Customer Charge: | \$326.34 per Customer |

II. Delivery at Primary Voltage (2.3 kV to Less than 46 kV)

- A. Guaranteed Availability of 90% (Computer Code 128)
- | | |
|--------------|-----------------|
| Power Rate: | |
| All kW | \$8.69 per kW |
| Energy Rate: | |
| All kWh | 4.0536¢ per kWh |
- B. Guaranteed Availability of 80% (Computer Code 129)
- | | |
|--------------|-----------------|
| Power Rate: | |
| All kW | \$8.42 per kW |
| Energy Rate: | |
| All kWh | 4.0536¢ per kWh |

(Continued)

ELECTRIC SERVICE SCHEDULE NO. 24 - Continued

MONTHLY BILL: (continued)

C.	Guaranteed Availability of 70% (Computer Code 130)	
	Power Rate:	
	All kW	\$7.74 per kW
	Energy Rate:	
	All kWh	4.0536¢ per kWh
D.	Guaranteed Availability of 60% (Computer Code 131)	
	Power Rate:	
	All kW	\$7.06 per kW
	Energy Rate:	
	All kWh	4.0536¢ per kWh
	Customer Charge:	\$266.11 per Customer

Contract Demand:

"Total Contract Demand" as used herein shall mean the maximum Power contracted for by Customer, and in excess of which the Company is under no obligation to supply, as set forth in the Electric Service Agreement executed by and between Customer and Company.

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 90% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 90% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 90%.

Minimum Bill:

The monthly minimum bill shall be the Customer Service Charge plus the Power Charge plus the appropriate monthly Energy Charge.

POWER: The kW as shown by or computed from the readings of the Company's Power meter for the 15-minute period of Customer's greatest use during the month, adjusted for power factor as specified, determined to the nearest kW.

(Continued)

ELECTRIC SERVICE SCHEDULE NO. 24 - Continued

GUARANTEED AVAILABILITY: Customer may contract for an annual guaranteed availability of supply of 60%, 70%, 80%, or 90%. Guaranteed Availability shall mean the annual amount of energy in kWh that Company guarantees to make available to Customer over any Contract Year and is determined by multiplying 8760 hours by the Contract Demand in kW and then multiplying this product by the Guaranteed Availability expressed as a fraction; i.e., 90% Guaranteed Availability is expressed as the fraction 9/10.

CONTRACT YEAR: Contract Year, as used herein, shall mean the period of 12 monthly billing periods between the date of initial service hereunder or any anniversary thereof and the same date of the following calendar year.

INTERRUPTION OF SERVICE: All electric power delivered hereunder shall be subject to curtailment when in the Company's sole judgment its spinning reserve, its transmission margin or both are needed to meet the demands of its regular customers on firm rates, or there is an actual or threatened need for such reserve or margin. Customer, upon notice from the Company, shall curtail his use of electric power except plant lighting, fire protection load, and other safety and security load, to the extent requested by and as scheduled by the Company. Curtailment shall be effected by Customer (1) immediately upon request from the Company in cases of emergencies not reasonably predictable by the Company, and (2) in all other instances on notice as specified in the standard form contract. Total annual interruption in kWh during any Contract Year shall not exceed the difference between the Contract Demand in kW multiplied by 8760 hours and the Guaranteed Availability in kWh contracted for by Customer.

All electric power delivered hereunder except plant lighting, fire protection load, and other safety and security load, shall be subject to interruption. Customer shall install to Company's specifications and maintain at his sole expense a digital under frequency relay with adjustable contacts set to close at the Scheduled Frequency, associated relay facilities and communication channels to the Company's switching center. Company shall have the right to inspect these facilities upon reasonable notice to Customer. After any interruption hereunder, Customer shall not resume use of electric power except upon notice from Company.

In addition to or in lieu of interruption of electric power at the Scheduled Frequency Company may require that electric power be interrupted automatically in the event of a reduction in voltage or in the event of such other operating conditions as may appear appropriate to the Company from time to time.

(Continued)

I.P.U.C. No. 1

Original Sheet No. 24.5

ELECTRIC SERVICE SCHEDULE NO. 24 - Continued

PRIOR RIGHTS: Any right to service under this schedule shall be subject to any prior rights established in Company's existing contracts with customers providing for the supply of interruptible service and specifically rights of Monsanto Company and Amax including right of first refusal to interruptible service.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

CANCELLED

Submitted Under Advice Letter No. 06-06

ISSUED: August 14, 2006

EFFECTIVE: September 15, 2006



I.P.U.C. No. 1

Third Revision of Sheet No. 31.1
Canceling Second Revision of Sheet No. 31.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 31
STATE OF IDAHO

Partial Requirements Service -- Large General Service -- 1,000 kW and Over

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, three phase electric service supplied at Company's available voltage through a single point of delivery for Supplementary, Back-up, Maintenance Power or Excess Service (partial requirements service) in addition to regular electric requirements obtained from any service other than the Company, including on-site generation. This Schedule is applicable to customers with on-site generation of more than 1,000 kW but that does not exceed 30,000 kW. Customers not contracting for Back-up Power shall not be subject to this Schedule and shall receive electric service under the applicable general service schedule. This Schedule is not applicable to service for resale, intermittent or highly fluctuating loads, or seasonal use. This Schedule is not required where on-site generation is used only for emergency supply during times of utility outage. This Schedule is not available to loads in excess of 30,000 kW, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary Voltage	\$44.00 per Customer	\$44.00 per Customer
Primary Voltage	\$133.00 per Customer	\$133.00 per Customer
Transmission Voltage	\$430.00 per Customer	\$430.00 per Customer
 Back-up Facilities Rate:		
Secondary Voltage	\$9.49 per kW for all kW	\$7.75 per kW for all kW
Primary Voltage	\$9.05 per kW for all kW	\$7.32 per kW for all kW
Transmission Voltage	\$6.62 per kW for all kW	\$4.99 per kW for all kW

The Facilities Rate applies to the kW of Back-up Contract Power

(continued)



I.P.U.C. No. 1

Fifth Revision of Sheet No. 31.2
Canceling Fourth Revision of Sheet No. 31.2

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

MONTHLY BILL:

Rate:

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Back-up Power				
Rate:				
Secondary Voltage	\$0.31	all kW Day	\$0.27	all kW Day
Primary Voltage	\$0.30	all kW Day	\$0.26	all kW Day
Transmission Voltage	\$0.22	all kW Day	\$0.16	all kW Day

Back-up Power is billed on a per day basis and is based on the fifteen (15) minute period of the Customer's greatest use of Back-up Power during the day

Scheduled Maintenance Power rate is one half (1/2) of the Back-up Power

Excess Power

Rate:

Secondary Voltage	\$34.31	per kW for all kW	\$28.21	per kW for all kW
Primary Voltage	\$32.75	per kW for all kW	\$26.66	per kW for all kW
Transmission Voltage	\$23.84	per kW for all kW	\$17.98	per kW for all kW

Supplementary Power Rate:

Secondary Voltage	\$15.87	per kW for all kW	\$14.30	per kW for all kW
Primary Voltage	\$15.22	per kW for all kW	\$13.65	per kW for all kW
Transmission Voltage	\$11.92	per kW for all kW	\$10.74	per kW for all kW

Supplementary and Back-up Energy Rate:

Secondary Voltage				
Primary Voltage	4.9528¢	per kWh	4.9528¢	per kWh
Transmission Voltage	4.9528¢	per kWh	4.9528¢	per kWh
On-Peak				
Off-Peak	5.9097¢	per kWh	5.3604¢	per kWh
	4.5189¢	per kWh	4.0713¢	per kWh

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary Voltage	\$48.00	per Customer	\$48.00	per Customer
Primary Voltage	\$144.00	per Customer	\$144.00	per Customer
Transmission Voltage	\$465.00	per Customer	\$465.00	per Customer

(continued)

I.P.U.C. No. 1
**Second Revision of Sheet No. 31.3
 Canceling First Revision of Sheet No. 31.3**
ELECTRIC SERVICE SCHEDULE NO. 31 - Continued
Back-up Facilities
Rate:

Secondary Voltage	\$10.29	per kW for all kW	\$8.40	per kW for all kW
Primary Voltage	\$9.81	per kW for all kW	\$7.94	per kW for all kW
Transmission Voltage	\$7.15	per kW for all kW	\$5.39	per kW for all kW

The Facilities Rate applies to the kW of Back-up Contract Power

Billing Months June
through October, Inclusive
Billing Months November
through May, Inclusive
Back-up Power
Rate:

Secondary Voltage	\$0.34	all kW Day	\$0.29	all kW Day
Primary Voltage	\$0.33	all kW Day	\$0.28	all kW Day
Transmission Voltage	\$0.24	all kW Day	\$0.17	all kW Day

Back-up Power is billed on a per day basis and is based on the fifteen (15) minute period of the Customer's greatest use of Back-up Power during the day

Scheduled Maintenance Power rate is one half (1/2) of the Back-up Power

Excess Power
Rate:

Secondary Voltage	\$37.21	per kW for all kW	\$30.59	per kW for all kW
Primary Voltage	\$35.51	per kW for all kW	\$28.91	per kW for all kW
Transmission Voltage	\$25.76	per kW for all kW	\$19.42	per kW for all kW

Supplementary
Power Rate:

Secondary Voltage	\$17.21	per kW for all kW	\$15.51	per kW for all kW
Primary Voltage	\$16.56	per kW for all kW	\$14.86	per kW for all kW
Transmission Voltage	\$12.88	per kW for all kW	\$11.60	per kW for all kW

Supplementary
and Back-up
Energy Rate:

Secondary Voltage	5.3679¢	per kWh	5.3679¢	per kWh
Primary Voltage	5.3679¢	per kWh	5.3679¢	per kWh
Transmission Voltage				
On-Peak	6.3844¢	per kWh	5.7911¢	per kWh
Off-Peak	4.8820¢	per kWh	4.3986¢	per kWh

(continued)

I.P.U.C. No. 1

**Second Revision of Sheet No. 31.4
Canceling First Revision of Sheet No. 31.4**

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

TIME PERIODS:

- On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.
June through October inclusive
3:00 p.m. to 11:00 p.m., all days.
- Off-Peak: All other times.

POWER FACTOR: This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by $\frac{3}{4}$ of 1% for every 1% that the power factor is less than 85%.

VOLTAGE LEVELS: Secondary Voltage applies where a distribution Customer takes service from Company's available lines of less than 2,300 volts. Primary Voltage applies where a distribution Customer takes service from Company's available lines of 2,300 to less than 46,000 volts and provides and maintains all transformers and other necessary related equipment. Transmission Voltage applies where service is supplied at approximately 46,000 volts or greater through a single point of delivery.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month or day, adjusted for power factor as specified, determined to the nearest kW.

TYPE OF SERVICE: Whether Power is considered scheduled maintenance, supplementary, back-up, or excess is determined as follows. When the Customer has pre-scheduled Maintenance Service, the power measurements from 0 kW up to the level equal to the pre-scheduled Back-up Power shall be considered Scheduled Maintenance Power. Power measurements above the Scheduled Maintenance Power up to the level equal to the Supplementary Contract Power shall be considered supplementary power. Power measured above the sum of the Scheduled Maintenance Power and Supplementary Contract Power level up to the Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered Back-up Power. Power measurements in excess of Total Contract Power shall be considered Excess Power.

When the Customer has not pre-scheduled Maintenance Service, power measurements from 0 kW up to the level equal to the Supplementary Contract Power shall be considered Supplementary Power. Power measurements above the Supplementary Contract Power level but less than Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered back-up power. Power measurements in excess of Total Contract Power shall be considered Excess Power.

DEFINITIONS:

BACK-UP CONTRACT POWER: The specified Power in kilowatts of Back-up Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer in excess of which the Company is under no obligation to supply. The Back-up Contract Power shall be established by agreement between the Customer and the Company. The level of Back-up Contract Power shall not exceed the total output capacity of the Customer's generation facilities.

(continued)

I.P.U.C. No. 1

**Second Revision of Sheet No. 31.5
Canceling First Revision of Sheet No. 31.5**

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

DEFINITIONS (continued):

BACK-UP POWER – DAILY: The kW of Back-up Contract Power supplied by the Company to the Customer. Back-up Power shall be determined for each day of the Billing Period. The kW of Back-up Power each day shall be the kW for the fifteen (15) minute period of the Customer's greatest use of Back-up Power that day, adjusted for power factor as specified, determined to the nearest kW. The Back-up Power for the Billing Period shall be the sum of the Back-up Power for each day of the Billing Period. For each fifteen minute period, Back-up Power shall equal the Measured Power minus the Supplementary Contract Power but shall not be less than zero nor greater than the Back-up Contract Power.

BACK-UP SERVICE: Back-up service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during outages of the facility.

BILLING PERIOD: The period of approximately 30 days intervening between regular successive meter reading dates. There shall be 12 billing periods per year.

POWER: The rate in kilowatts at which electric energy is generated, transferred or used. Power measurements are calculated based on the average (integrated) usage over consecutive 15 minute periods of time. Power measurements may be based on any one such fifteen minute period in a Billing Period, on the period of greatest use during the Billing Period, or on the period of greatest use during each day, adjusted for power factor as specified, determined to the nearest kW.

EXCESS POWER: Excess Power is the power supplied by the Company to the Customer in excess of the Total Contract Power. The kW of Excess Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Excess Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period, Excess Power shall equal the Measured Power minus the Total Contract Power but shall not be less than zero.

EXCESS SERVICE: Excess service is service used by the Customer over and above the contracted amount for both Supplementary Service and Back-up Service or Maintenance Service.

MAINTENANCE SERVICE: Maintenance service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during scheduled outages of the facility.

MEASURED POWER: The kW as shown by or computed from the readings of the Power meter located at the Company's point of delivery, for the 15 minute period of the Customer's greatest use during the Billing Period or that day.

MEASURED ENERGY: The electric energy in kWh as shown by or computed from the readings of the kilowatt-hour meter located at the Company's point of delivery.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 31.6
Canceling Original Sheet No. 31.6**

ELECTRIC SERVICE SCHEDULE NO. 31 – Continued

DEFINITIONS (continued):

SCHEDULED MAINTENANCE POWER: Electric Power and energy made available by the Company to a Customer during the scheduled maintenance periods established in accordance with the provisions of this schedule to replace Back-up Power. Scheduled Maintenance Power shall not exceed the Back-up Contract Power.

SUPPLEMENTARY CONTRACT POWER: The specified Power in kW of Supplementary Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer. The Supplementary Contract Power shall be established by agreement between the Customer and the Company. Measured Power in excess of the Supplementary Contract Power shall not establish new Supplementary Contract Power.

SUPPLEMENTARY POWER: The kW of Supplementary Contract Power supplied by the Company to the Customer. The kW of Supplementary Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Supplementary Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period during the Billing Period, Supplementary Power shall equal the Measured Power but shall not be less than zero nor greater than the Supplementary Contract Power.

SUPPLEMENTARY SERVICE: Supplementary service is electric service regularly used by a Customer in addition to that which the Customer generates itself.

TOTAL CONTRACT POWER: The sum of the Supplementary Contract Power and the Back-up Contract Power.

SCHEDULED MAINTENANCE: Customer shall submit to the Company, in writing, Customer's proposed maintenance schedule and nominated Scheduled Maintenance Power for each month of an 18 month period beginning with the date of the Customer's initial receipt of service under this schedule. Customer shall, prior to September 1st of each subsequent year, submit to the Company, in writing, Customer's proposed maintenance schedule for each month of an 18 month period beginning with January 1st of the following year. The proposed schedules will not be deemed a request for Maintenance Service unless so designated by the Customer and accepted by the Company in writing.

Maintenance shall be scheduled for a maximum of 30 days per year. These 30 days may be taken in either one continuous period, or two continuous 15 day periods. Solely at the discretion of the Company and for good cause, the maintenance maximum may be extended.

1. The Customer may present a request for a maintenance outage in writing to the Company no less than 30 days in advance of the date of the scheduled maintenance with the nominated Scheduled Maintenance Power. The Company reserves the right to modify Customer's requested maintenance schedule. Any modifications by the Company must be made with reason within seven days after that schedule has been received by the Company.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 31.7
Canceling Original Sheet No. 31.7**

ELECTRIC SERVICE SCHEDULE NO. 31 – Continued

SCHEDULED MAINTENANCE (continued):

2. The Customer may request an adjustment in a scheduled maintenance outage up to 14 days in advance of the expected maintenance. Company approval, or disapproval with reason, for such adjustment shall be given within seven days of such request.
3. The Company may with reason cancel a scheduled maintenance outage at any time with seven days notice prior to the beginning of a scheduled maintenance outage. Subject to the mutual agreement of the Customer and the Company, that scheduled maintenance outage(s) canceled by the Company may be rescheduled.

Total Contract Demand, Supplementary Contract Demand, and Back-up Contract Demand

The Customer shall contract for Total Contract Demand. This is the sum of the Supplementary Contract Demand and the Back-up Contract Demand. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand prospectively at any time, provided there are facilities of adequate capacity, by providing notice to the Company. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand retroactively to the most recently completed Billing Period, provided there are facilities of adequate capacity, by providing notice to the Company by the statement due date of the Billing Period. The Supplementary Contract Demand may be reduced for a continuous period of each year provided that at least 12 month's written notice has been provided to the Company or as specified in contract. Only one request to reduce Supplementary Contract Demand may be outstanding for each account. Customer may reduce Back-up Contract Demand by providing written notice to PacifiCorp no less than six months in advance of the effective date of the desired reduction, provided, only one such request may be made in any 12-month period. Within 15 days of receipt of a timely written request by Customer, PacifiCorp shall advise Customer of the terms upon which PacifiCorp would accept a reduction in contract demand. A period of reduction shall commence at the beginning of a billing cycle and terminate at the end of a billing cycle.

FORCE MAJEURE: The Company shall not be subject to any liability or damages for inability to provide service, and the Customer shall not be subject to any liability or damage for such inability to receive service, to the extent that such inability shall be due to causes beyond the control of the party as specified in Electric Service Regulation No. 4, Supply and Use of Service, Section 3. Should any of the foregoing occur, the facilities charge shall be applied to only such Back-up Contract Demand as the Company is able to supply and the Customer is able to receive and the minimum Billing Demand applicable to Supplemental Power under this Schedule shall be waived. The Customer will have no liability for full service until such time as the Customer is able to resume such service, except for any term minimum guarantees designed to cover special facilities extension costs, if any. The party claiming Force Majeure under this provision shall make every reasonable attempt to remedy the cause thereof as diligently and expeditiously as possible.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

I.P.U.C. No. 1

**Twelfth Revision of Sheet No. 35.2
Canceling Eleventh Revision of Sheet No. 35.2**

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued

**MONTHLY BILL:
For Billing Effective between 1/1/2025 to 5/31/2025**

Customer Service Charge:	
Secondary voltage delivery (Less than 2300 volts)	\$ 81.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$199.00 per Customer
Power Charge:	
On-Peak kW	\$ 19.80 per kW
Energy Charge:	
Per kWh for all kWh	6.2796¢

TIME PERIODS:

On-Peak	7:00 a.m. to 10:00 p.m., Monday thru Friday, except holidays.
Off-Peak	All other times.

Holidays include only New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. When a holiday falls on a Saturday or Sunday, the Friday before the holiday (if the holiday falls on a Saturday) or the Monday following the holiday (if the holiday falls on a Sunday) will be considered a holiday and consequently Off-Peak.

POWER: The On-Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the On-Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

Power Factor: This rate is based on the Customer maintaining at all times a Power factor of 85% lagging, or higher, as determined by measurement. If the average Power factor is found to be less than 85% lagging the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the Power factor is less than 85%.

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:
\$0.84 per kW

Minimum: Customer Service Charge plus applicable Demand and Energy charges.

(continued)

I.P.U.C. No. 1

**Sixth Revision of Sheet No. 35.3
Canceling Fifth Revision of Sheet No. 35.3**

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued
MONTHLY BILL: (continued)
For Billing Effective between 6/1/2025 to 12/31/2025

Customer Service Charge:

Secondary voltage delivery (Less than 2300 volts)	\$ 81.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$199.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak	12.6098¢ per kWh
Off-Peak	9.6424¢ per kWh

Billing Months November through May, Inclusive

On-Peak	11.4380¢ per kWh
Off-Peak	8.7463¢ per kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Secondary voltage delivery (Less than 2300 volts)	\$ 88.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$216.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak	13.6894¢ per kWh
Off-Peak	10.4679¢ per kWh

Billing Months November through May, Inclusive

On-Peak	12.4172¢ per kWh
Off-Peak	9.4951¢ per kWh

TIME PERIODS:

On-Peak:	November through May inclusive 6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days. June through October inclusive 3:00 p.m. to 11:00 p.m., all days.
Off-Peak:	All other times.

(continued)

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued

MONTHLY BILL: (continued)

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

Minimum: Customer Service Charge plus applicable Energy charges.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this schedule under either of the following conditions:

(a) Customer may contract for service under this schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.

(b) Customer may contract for seasonal service under this schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 5/31/2025

\$ 972.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective between 6/1/2025 to 12/31/2025

\$ 972.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$1,056.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,592.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.



I.P.U.C. No. 1

Twelfth Revision of Sheet No. 35A.2
Canceling Eleventh Revision of Sheet No. 35A.2

ELECTRIC SERVICE SCHEDULE NO. 35A - Continued

**MONTHLY BILL:
For Billing Effective between 1/1/2025 to 5/31/2025**

Customer Service Charge:	
Secondary voltage delivery (Less than 2300 volts)	\$ 81.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$199.00 per Customer
Power Charge:	
On-Peak kW	\$ 19.80 per kW
Energy Charge:	
Per kWh for all kWh	6.2796¢

TIME PERIODS:

On-Peak	7:00 a.m. to 10:00 p.m., Monday thru Friday, except holidays.
Off-Peak	All other times.

Holidays include only New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. When a holiday falls on a Saturday or Sunday, the Friday before the holiday (if the holiday falls on a Saturday) or the Monday following the holiday (if the holiday falls on a Sunday) will be considered a holiday and consequently Off-Peak.

POWER: The On-Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the On-Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

Power Factor: This rate is based on the Customer maintaining at all times a Power factor of 85% lagging, or higher, as determined by measurement. If the average Power factor is found to be less than 85% lagging the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the Power factor is less than 85%.

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:
\$0.84 per kW

Minimum: Customer Service Charge plus applicable Demand and Energy charges.

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I.P.U.C. No. 1

**Sixth Revision of Sheet No. 35A.3
Canceling Fifth Revision of Sheet No. 35A.3**

ELECTRIC SERVICE SCHEDULE NO. 35A - Continued
MONTHLY BILL: (continued)
For Billing Effective between 6/1/2025 to 12/31/2025

Customer Service Charge:

Secondary voltage delivery (Less than 2300 volts)	\$ 81.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$199.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak	12.6098¢ per kWh
Off-Peak	9.6424¢ per kWh

Billing Months November through May, Inclusive

On-Peak	11.4380¢ per kWh
Off-Peak	8.7463¢ per kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Secondary voltage delivery (Less than 2300 volts)	\$ 88.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$216.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak	13.6894¢ per kWh
Off-Peak	10.4679¢ per kWh

Billing Months November through May, Inclusive

On-Peak	12.4172¢ per kWh
Off-Peak	9.4951¢ per kWh

TIME PERIODS:

On-Peak:	November through May inclusive 6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days. June through October inclusive 3:00 p.m. to 11:00 p.m., all days.
Off-Peak:	All other times.

(continued)

I.P.U.C. No. 1

**First Revision of Sheet No. 35A.4
Canceling Original Sheet No. 35A.4**

ELECTRIC SERVICE SCHEDULE NO. 35A – Continued

MONTHLY BILL: (continued)

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

Minimum: Customer Service Charge plus applicable Energy charges.

MONTHLY BILLING REDUCTION: Rates in this schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this schedule under either of the following conditions:

(a) Customer may contract for service under this schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.

(b) Customer may contract for seasonal service under this schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 5/31/2025

\$ 972.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective between 6/1/2025 to 12/31/2025

\$ 972.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$ 1,056.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,592.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

(continued)

I.P.U.C. No. 1

Original Sheet No. 35A.5

ELECTRIC SERVICE SCHEDULE NO. 35A – Continued

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment.

Contiguous parcels of land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade
- billing treatment by the utility

Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.



I.P.U.C. No. 1

**Fifteenth Revision of Sheet No. 36.2
 Canceling Fourteenth Revision of Sheet No. 36.2**

**ELECTRIC SERVICE SCHEDULE NO. 36 - Continued
 MONTHLY BILL:**

	1/1/2025 to 5/31/2025	6/1/2025 to 12/31/2025	1/1/2026 to 5/31/2026	6/1/2026 to 5/31/2027	6/1/2027
Customer Service Charge					
Per customer	\$20.75	\$23.50	\$23.50	\$26.50	\$29.25
Energy Charge (¢/kWh)					
Billing Months May through October inclusive					
On-Peak kWh	16.9478				
Off-Peak kWh	5.9765				
Billing Months November through April inclusive					
On-Peak kWh	14.5198				
Off-Peak kWh	5.4947				
Billing Months June through October inclusive					
On-Peak kWh		18.4018	20.0134	19.6104	19.2409
Off-Peak kWh		5.8588	6.3719	6.2436	6.1260
Billing Months November through May inclusive					
On-Peak kWh		15.7655	17.1462	16.8009	16.4844
Off-Peak kWh		5.3865	5.8583	5.7403	5.6321
Seasonal Service Charge					
Minimum per season per customer	\$249.00	\$282.00	\$282.00	\$318.00	\$351.00
On Peak:					
Before June 1, 2025 - May through October inclusive					
8:00 a.m. to 11:00 p.m., Monday through Friday, except holidays.					
November through April inclusive					
7:00 a.m. to 10:00 p.m., Monday through Friday, except holidays.					
Holidays include only: New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.					
On and after June 1, 2025 - June through October inclusive					
3:00 p.m. to 11:00 p.m., all days.					
November through May inclusive					
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.					
Off Peak:					
All other kWh usage.					

SEASONAL SERVICE: When seasonable service is supplied under this Schedule, the minimum seasonal charge will be applied plus energy charges.

CONTRACT PERIOD: One year or longer.

MONTHLY BILLING REDUCTION: Rates in this schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

(Continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025



I.P.U.C. No. 1

Original Sheet 92.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 92
STATE OF IDAHO

Insurance Cost Adjustment

PURPOSE: The Insurance Cost Adjustment is designed to recover the base and deferred cost of insurance premiums.

APPLICATION: This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

MONTHLY BILL: In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate.

Schedule	1	0.4854¢ per kWh
Schedule	6	0.3632¢ per kWh
Schedule	6A	0.3632¢ per kWh
Schedule	7	0.7459¢ per kWh
Schedule	7A	0.7459¢ per kWh
Schedule	9	0.2684¢ per kWh
Schedule	10	0.4103¢ per kWh
Schedule	11	1.5920¢ per kWh
Schedule	12	0.5371¢ per kWh
Schedule	23	0.4202¢ per kWh
Schedule	23A	0.4202¢ per kWh
Schedule	35	0.4262¢ per kWh
Schedule	35A	0.4262¢ per kWh
Schedule	36	0.4351¢ per kWh
Schedule	400	0.2660¢ per kWh

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025



ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 98
STATE OF IDAHO

REC Revenue Adjustment

PURPOSE: The REC Revenue Adjustment is designed to refund actual REC revenue to customers.

APPLICATION: This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

MONTHLY BILL: In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate.

Schedule	1	0.000¢ per kWh
Schedule	6	0.000¢ per kWh
Schedule	6A	0.000¢ per kWh
Schedule	7	0.000¢ per kWh
Schedule	7A	0.000¢ per kWh
Schedule	9	0.000¢ per kWh
Schedule	10	0.000¢ per kWh
Schedule	11	0.000¢ per kWh
Schedule	12	0.000¢ per kWh
Schedule	23	0.000¢ per kWh
Schedule	23A	0.000¢ per kWh
Schedule	35	0.000¢ per kWh
Schedule	35A	0.000¢ per kWh
Schedule	36	0.000¢ per kWh
Schedule	400	0.000¢ per kWh



I.P.U.C. No. 1

Original Sheet 193.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 193
STATE OF IDAHO

Catastrophic Fire Fund Adjustment

PURPOSE: The Catastrophic Fire Fund Adjustment is designed to collect the costs of the Catastrophic Fire Fund.

APPLICATION: This Schedule shall be applicable to all retail tariff Customers taking service under the Company's electric service schedules.

MONTHLY BILL: In addition to the Monthly Charges contained in the Customer's applicable schedule, all monthly bills shall have applied the following cents per kilowatt-hour rate.

Schedule	1	0.4997¢ per kWh
Schedule	6	0.3058¢ per kWh
Schedule	6A	0.3058¢ per kWh
Schedule	7	0.8154¢ per kWh
Schedule	7A	0.8154¢ per kWh
Schedule	9	0.1659¢ per kWh
Schedule	10	0.5216¢ per kWh
Schedule	11	1.7403¢ per kWh
Schedule	12	0.5871¢ per kWh
Schedule	23	0.3730¢ per kWh
Schedule	23A	0.3730¢ per kWh
Schedule	35	0.3589¢ per kWh
Schedule	35A	0.3589¢ per kWh
Schedule	36	0.4100¢ per kWh
Schedule	400	0.1557¢ per kWh

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

**Thirteenth Revision of Sheet No. 400.1
Canceling Twelfth Revision of Sheet No. 400.1**

**ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 400**

STATE OF IDAHO

Special Contract

PURPOSE: The purpose of this Schedule is to describe generally the terms and conditions provided by the Company pursuant to a Special Contract approved by the Idaho Public Utility Commission.

Availability

This schedule is available for firm and interruptible retail service of electric power and energy delivered for all service required on the Customer's premises by customers contracting for not less than 150,000 kW as of May 18, 2006 and as provided in the Electric Service Agreement between the two parties.

Monthly Charge

For Billing Effective between 1/1/2025 to 12/31/2025

Firm Power and Energy:

Firm Energy Charge: 38.903 mills per kilowatt hour
Customer Charge: \$1,820.00 per Billing Period
Firm Demand Charge: \$18.25 per kW

Interruptible Power and Energy:

Interruptible Energy Charge: 38.903 mills per kilowatt hour
Interruptible Demand Charge: Firm Demand charge minus Interruptible Credit

Excess KVAR: \$0.96/KVAR

Replacement Energy:

Adjusted Index Price multiplied by Replacement Energy.

(continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

Original Sheet No. 400.2

ELECTRIC SERVICE SCHEDULE NO. 400 - Continued

For Billing Effective 1/1/2026

Firm Power and Energy:

Firm Energy Charge: 42.260 mills per kilowatt hour

Customer Charge: \$1,977.00 per Billing Period

Firm Demand Charge: \$19.82 per kW

Interruptible Power and Energy:

Interruptible Energy Charge: 42.260 mills per kilowatt hour

Interruptible Demand Charge: Firm Demand charge minus Interruptible Credit

Excess KVAR: \$0.96/KVAR

Replacement Energy:

Adjusted Index Price multiplied by Replacement Energy.

Tariff Rates: The Commission approved rates applicable to the Special Contract Customer, including, but not limited to, customer charges, demand charges, energy charges, surcharges, and credits, as specified in Idaho Electric Service Schedule No. 400 or its successor.

I.P.U.C. No. 1

**First Revision of Sheet No. 3R.1
Canceling Original Sheet No. 3R.1**

ELECTRIC SERVICE REGULATION NO. 3

STATE OF IDAHO

Electric Service Agreements

1. APPLICATION FOR SERVICE

Each Applicant for electric service may be required to sign the Company's standard application for electric service or a contract before service is supplied by the Company. For electric service in large quantity or under special conditions, the Company may require a suitable written agreement or contract. No such agreement, contract or any modification thereof shall be binding upon the Company until executed by its duly authorized representative. Executed agreements and contracts shall be to the benefit of and be binding upon the heirs, administrators, executors, successors in interest and assigns of the Customer and Company.

In any case where two or more parties join in one application for electric service, such parties shall be jointly and severally liable. Only one bill shall be rendered for electric service unless specifically contracted otherwise.

When a change of customer occurs, notice of such change must be given to Company prior to the date of such change. The outgoing Customer will be held responsible for all service supplied at the location until such notice has been received by Company.

Transfer of service requires that the person to whom the service is to be transferred make application to the Company, qualify as a Customer and agree to assume responsibility for the billing for service, including minimums, from that date forward.

An Applicant's service may be connected after normal office hours as described in Schedule 300, provided the conditions shown under Rule 25 2. (c) are met and the Applicant pays the charge as specified in Schedule 300.

2. IMPLIED SERVICE AGREEMENT

In the absence of a signed application, agreement or contract, the delivery of electric service by the Company and the acceptance thereof by the Customer shall be deemed to constitute an agreement or contract between the Customer and the Company.

(Continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

1. CONDITIONS AND DEFINITIONS (continued)

- (c) **Engineering Costs** -- (continued)
If the Applicant or Customer requests changes that require additional estimates, they must advance the Company's estimated Engineering Costs, but not less than the minimum specified in Schedule 300 for each additional estimate. The Company will not refund or credit this payment.
- (d) **Extension** -- A branch from, or a continuation of, a Company owned transmission or distribution line where a line has not been removed, at customer request, within the last five (5) years. An extension may be single-phase, three-phase, a conversion of a single-phase line to a three-phase line, the provision of additional capacity in existing lines, substations or other facilities, or addition of new distribution or transmission facilities. The Company will own, operate and maintain all Extensions made under this regulation.
- (e) **Extension Allowance** -- The Extension Allowance is the portion of the Extension that the Company provides or allows without cost to the Applicant. The portion will vary with the class of service that the Applicant requests and the Applicant's total load request, and is the lesser of: the maximum potential extension allowance; or the Extension Cost. The Extension Allowance does not include costs resulting from: additional voltages; duplicate facilities; additional points of delivery; or any other Applicant requested facilities that add to, or substitute for, the Company's standard construction methods or preferred route. An Extension Allowance will be provided only if the Company has reasonable assurance as to the permanent continuation of required revenue. The Extension Allowance is not available to customers receiving electric service under special pricing contracts.
- (f) **Extension Costs** -- Extension Costs are the Company's total costs for constructing an Extension using the Company's standard construction methods, including services, transformers and meters, labor, materials and overheads.
- (g) **Extension Limits** -- The provisions of this regulation apply to Line Extensions that require standard construction and will produce sufficient revenues to cover the ongoing costs associated with them. The Company will construct Line Extensions with special requirements or limited revenues under the terms of special contracts.

Examples of special requirements include, but are not limited to, unusual costs incurred for obtaining rights-of-way, overtime wages, use of special equipment and facilities, accelerated work schedules to meet the applicant's request, or non-standard construction requirements.

Examples of limited revenues include, but are not limited to, jobs where the line extension cost is high relative to the revenue, speculative loads and service to loads that will not have permanent ongoing revenue.

(Continued)

**Sixth Revision of Sheet No. 12R.7
Canceling Fifth Revision of Sheet No. 12R.7**

I.P.U.C. No. 1

2. RESIDENTIAL EXTENSIONS (continued)

(e) Underground Extensions

The Company will construct underground Extensions when requested by the Applicant or if required by local ordinance or conditions. In addition to the requirements of the preceding sections, the Applicant must provide, at their expense, all trenching and backfilling, imported backfill material, conduits, and equipment foundations that the Company requires for the Extension.

For conversion of any existing overhead facilities to underground, the terms of Section 6. Relocation or Replacement of Facilities apply.

3. NONRESIDENTIAL EXTENSIONS

Applicant loads of a speculative nature or of questionable permanency either in duration or size of load that exceed the Company's engineering loading limits for one circuit at the local primary distribution voltage shall take delivery at the locally available transmission voltage (at or above 46,000 volts).

(a) Extension Allowances – Delivery at 46,000 Volts and above

The Company will grant Customers taking service at 46,000 volts or greater an extension allowance of the meter, current transformers and potential transformers necessary to measure the Customer's usage. Other than the extension allowance, the Customer is subject to the same Extension provisions as a Customer who takes service at less than 46,000 volts.

(b) Extension Allowances – Delivery at less than 46,000 Volts

(1) Less than 1,000 kVA

The Company will grant Nonresidential Applicants requiring less than 1,000 kVA an Extension Allowance equal to nine (9) times the estimated average monthly revenue the Applicant will pay the Company. The Applicant must advance the costs exceeding the Extension Allowance prior to the start of construction.

The Company may require the Customer to pay a Contract Minimum Billing for five (5) years. Remote Service customers must pay a Contract Minimum Billing for as long as service is taken, but in no case less than five (5) years, nor more than 30 years.

(2) 1,000 kVA or Greater, but less than 25,000 kVA

The Company will grant Nonresidential Applicants requiring 1,000 kVA or greater, but less than 25,000 kVA, an Extension Allowance equal to nine (9) times the estimated average monthly revenue the Applicant will pay the Company. The Applicant must advance the costs exceeding the Extension Allowance prior to the start of construction.

(continued)

Submitted Under Case No. PAC-E-24-04

ISSUED: May 31, 2024

EFFECTIVE: January 1, 2025

Case No. PAC-E-24-04
Exhibit No. 58
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Proposed Revised Tariffs in Legislative Format

May 2024

I.P.U.C. No. 1 ~~Fifteenth~~ ~~Fourteenth~~ Revision of Sheet No. B.2
Canceling T ~~Fourteenth~~ ~~thirteenth~~ Revision of Sheet No. B.2

ELECTRIC SERVICE SCHEDULES - Continued

Schedule No.	Class of Service	Sheet No.
23	General Service - Small Power	23.1 - 23.3
23A	General Service - Small Power (Residential and Farm)	23A.1 - 23A.4
24	Interruptible Power Service	24.1 - 24.5
31	Partial Requirements Service – High Voltage	31.1 – 31.6
34	Pacific Northwest Electric Power Planning and Conservation Act - Residential and Farm Kilowatt-Hour Credit	34.1 - 34.3
35	Optional Time-of-Day General Service – Distribution Voltage	35.1 - 35. 43
35A	Optional Time-of-Day General Service – Distribution Voltage (Farm)	35A.1 -35A. 54
38	Qualifying Facility Avoided Cost Procedures	38.1 – 38.11
36	Optional Time of Day Residential Service	36.1 - 36.3
70	Renewable Energy Rider – Optional	70.1 - 70.4
73	Renewable Energy Rider - Optional - Bulk Purchase Option	73.1 – 73.4
92	Insurance Cost Adjustment	92.1
94	Energy Cost Adjustment	94.1
98	REC Revenue Adjustment	98.1
118	Home Energy Saver Incentive Program	118.1 - 118.2

(Continued)

Submitted Under ~~Advice Case~~ No. ~~16-04~~PAC-E-24-04

ISSUED: ~~April 20, 2016~~ May 31, 2024

EFFECTIVE: ~~April 15, 2016~~ January 1, 2025

I.P.U.C. No. 1

Seventh ~~Sixth~~ Revision of Sheet No. B.3
Canceling ~~Sixth~~ Fifth Revision of Sheet No. B.3

ELECTRIC SERVICE SCHEDULES - Continued

Schedule No.	Class of Service	Sheet No.
135	Net Metering Service	135.1 - 135.3
136	Net Billing Service	136.1 - 136.4
140	Non-Residential Energy Efficiency	140.1 - 140.3
191	Customer Efficiency Services Rate Adjustment	191
<u>193</u>	<u>Catastrophic Fire Fund Adjustment</u>	<u>193</u>
197	Federal Tax Act Adjustment	197
300	Regulation Charges	300.1 - 300.4
400	Special Contract	400. 2

Schedule numbers not listed are not currently used.

* These schedules are not available to new customers or premises.

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

~~Thirteenth Twelfth~~ Revision of Sheet No. 1.1
 Canceling ~~Twelfth Eleventh~~ Revision of Sheet No. 1.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 1

STATE OF IDAHO

Residential Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current electric service supplied at approximately 120 or 240 volts through one kilowatt-hour meter at a single point of delivery for all service required on the premises for Residential purposes.

When conditions are such that service is supplied through one meter to more than one dwelling or apartment unit, the charge for such service will be computed by multiplying the minimum charges by the maximum number of dwelling or apartment units that may be served.

When a portion of a dwelling is used regularly for business, professional or other gainful purposes, the premises will be classified as nonresidential and the appropriate schedule applied. However, if the wiring is so arranged that the service for Residential purposes can be metered separately, this Schedule will be applied to such service.

MONTHLY BILL:

	Year 1	Year 2	Year 3	Year 4	Year 5
	16/1/2023	6/1/2025	16/1/2026	6/1/2026	6/1/2027
	to	to	to	to	
	5/31/2025	12/31/2025	5/31/2026	5/31/2027	
Customer Service Charge					
per customer	\$16.502.25	\$20.7516.50	\$20.75	\$25.00	\$29.25
Energy Charge (¢/kWh)					
Billing months June through October inclusive					
Per kWh first 700 kWh	11.49830.6118	10.9605027	11.79019.4422	11.25458.8574	10.71888.2726
Per kWh all additional kWh	13.30222.4157	12.68001.7315	13.50961.0473	12.89590.3631	12.28219.6789
Billing months November through May inclusive					
Per kWh first 1,000 kWh	9.72968.8431	9.27458.3558	10.10417.8685	9.64517.3812	9.18616.8939
Per kWh all additional	11.23290.3464	10.70759.7762	11.53719.2061	11.01308.6359	10.48888.0657

Submitted Under Case No. PAC-E-~~22-1524-04~~

ISSUED: ~~June 9, 2023~~ May 31, 2024

EFFECTIVE: ~~January 1, 2023~~ June 1, 2025

I.P.U.C. No. 1

Thirteenth ~~Twelfth~~ Revision of Sheet No. 1.1
Canceling ~~Twelfth~~ Eleventh Revision of Sheet No. 1.2

kWh

Seasonal Service

Charge

Minimum per season per customer	\$ <u>19847</u> .00	\$ <u>249198</u> .00	\$249.00	\$300.00	\$351.00
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(Continued)

Submitted Under Case No. PAC-E-~~22-1524-04~~

ISSUED: ~~June 9, 2023~~ May 31, 2024

EFFECTIVE: ~~January 1, 2023~~ June 1, 2025



I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 6.1
 Canceling ~~Ninth Eighth~~ Revision of Sheet No. 6.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 6
STATE OF IDAHO

General Service - Large Power

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ 4438.00 per Customer	\$ 4438.00 per Customer
Primary voltage delivery (2300 volts or higher)	\$ per Customer	\$ per Customer

Submitted Under Case No. PAC-E-~~241-047~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1 **~~Tenth Ninth~~ Revision of Sheet No. 6.1**
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 6.2

	13314.0		13314.0
	0		0
Power Rate:	\$	per kW for all kW	\$ per kW for all kW
	15.873-6		14.302-2
	2		7
Energy Rate:	4.95282	per kWh for all kWh	4.95282 per kWh for all kWh
	506¢		506¢

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
<u>Customer Service Charge:</u>				
<u>Secondary voltage delivery (Less than 2300 volts)</u>	<u>\$ 48.00</u>	<u>per Customer</u>	<u>\$ 48.00</u>	<u>per Customer</u>
<u>Primary voltage delivery (2300 volts or higher)</u>	<u>\$ 144.00</u>	<u>per Customer</u>	<u>\$ 144.00</u>	<u>per Customer</u>
<u>Power Rate:</u>	<u>\$ 17.21</u>	<u>per kW for all kW</u>	<u>\$ 15.51</u>	<u>per kW for all kW</u>
<u>Energy Rate:</u>	<u>5.3679¢</u>	<u>per kWh for all kWh</u>	<u>5.3679¢</u>	<u>per kWh for all kWh</u>

(Continued)

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 6.2
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 6.2

ELECTRIC SERVICE SCHEDULE NO. 6 - Continued

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
<u>Customer Service Charge:</u>				
<u>Secondary voltage delivery (Less than 2300 volts)</u>	<u>\$ 48.00</u>	<u>per Customer</u>	<u>\$ 48.00</u>	<u>per Customer</u>
<u>Primary voltage delivery (2300 volts or higher)</u>	<u>\$ 144.00</u>	<u>per Customer</u>	<u>\$ 144.00</u>	<u>per Customer</u>
<u>Power Rate:</u>	<u>\$ 17.21</u>	<u>per kW for all kW</u>	<u>\$ 15.51</u>	<u>per kW for all kW</u>
<u>Energy Rate:</u>	<u>5.3679¢</u>	<u>per kWh for all kWh</u>	<u>5.3679¢</u>	<u>per kWh for all kWh</u>

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Voltage Discount:

Where Customer takes service from Company's available lines of 2300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Power will be:

\$0.65 per kW for all kW of Power

Minimum Bill:

The Customer Service Charge.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

~~**SEASONAL SERVICE:** Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:~~

Submitted Under Case No. PAC-E-24-041-07

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 6.2
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 6.2

~~(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.~~

~~(b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:~~

~~**For Billing Effective between 1/1/2025 to 12/31/2025**~~

~~\$ 528456.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and \$ 1,596368.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.~~

~~**For Billing Effective 1/1/2026**~~

~~\$ 576.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and \$ 1,728.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.~~

(Continued)

Submitted Under Case No. PAC-E-~~24-041-07~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

First Revision of Sheet No. 6.3
Canceling Original Sheet No. 6.3

ELECTRIC SERVICE SCHEDULE NO. 6 – Continued

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.

(b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$ 528.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$ 1,596.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$ 576.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$ 1,728.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025



I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 6A.1
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 6A.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 6A
STATE OF IDAHO

General Service - Large Power (Residential and Farm)

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity for service to any customer who qualifies as a "Residential Load" or "Farm Load" under both (1) the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501 as the same may be amended, and (2) a Residential Purchase and Sale Agreement, under Section 5(c) of such Act and in effect between the Company and the Bonneville Power Administration.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:
For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ per Customer	\$ per Customer

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 6A.1
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 6A.2

	<u>4438.00</u>		<u>4438.00</u>
Primary voltage delivery (2300 volts or higher)	\$	per Customer	\$
	<u>13314.00</u>		<u>13314.00</u>
	0		
Power Rate:	\$	per kW for all kW	\$
	<u>15.873.62</u>		<u>14.302.27</u>
Energy Rate:	<u>4.95282506¢</u>	per kWh for all kWh	<u>4.95282506¢</u>

-(Continued)

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>		
<u>Secondary voltage delivery (Less than 2300 volts)</u>	<u>\$ 48.00</u> per Customer	<u>\$ 48.00</u> per Customer
<u>Primary voltage delivery (2300 volts or higher)</u>	<u>\$ 144.00</u> per Customer	<u>\$ 144.00</u> per Customer
<u>Power Rate:</u>	<u>\$ 17.21</u> per kW for all kW	<u>\$ 15.51</u> per kW for all kW
<u>Energy Rate:</u>	<u>5.3679¢</u> per kWh for all kWh	<u>5.3679¢</u> per kWh for all kWh

Submitted Under Case No. PAC-E-21-0724-04

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Fourth Third~~ Revision of Sheet No. 6A.2
Canceling ~~ThirdSecond~~ Revision of Sheet No. 6A.2

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>		
<u>Secondary voltage delivery (Less than 2300 volts)</u>	\$ 44.00 per Customer	\$ 44.00 per Customer
<u>Primary voltage delivery (2300 volts or higher)</u>	\$ 133.00 per Customer	\$ 133.00 per Customer
<u>Power Rate:</u>	\$ 15.87 per kW for all kW	\$ 14.30 per kW for all kW
<u>Energy Rate:</u>	4.9528¢ per kWh for all kWh	4.9528¢ per kWh for all kWh

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>		
<u>Secondary voltage delivery (Less than 2300 volts)</u>	\$ 48.00 per Customer	\$ 48.00 per Customer
<u>Primary voltage delivery (2300 volts or higher)</u>	\$ 144.00 per Customer	\$ 144.00 per Customer
<u>Power Rate:</u>	\$ 17.21 per kW for all kW	\$ 15.51 per kW for all kW
<u>Energy Rate:</u>	5.3679¢ per kWh for all kWh	5.3679¢ per kWh for all kWh

Power Factor:

Submitted Under ~~Advice Case~~ No. ~~12-03~~PAC-E-24-04

ISSUED: ~~October 19, 2012~~ May 31, 2024

EFFECTIVE: January 1, 202513

I.P.U.C. No. 1

~~Fourth~~ Third Revision of Sheet No. 6A.2
Canceling ~~Third~~ Second Revision of Sheet No. 6A.2

~~This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.~~

~~Voltage Discount:~~

~~Where Customer takes service from Company's available lines of 2300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Power will be:~~

~~\$0.65 per kW for all kW of Power~~

~~Minimum Bill:~~

~~The Customer Service Charge.~~

~~———— **MONTHLY BILLING REDUCTION:** — Rates in this Schedule shall be reduced by the monthly kilowatt hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.~~

~~———— **POWER:** The kW as shown by or computed from the readings of Company's Power meter for the 15 minute period of Customer's greatest use during the month, determined to the nearest kW.~~

~~———— **SEASONAL SERVICE:** Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:~~

- ~~(a) — Customer may contract for service under this Schedule on a year round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.~~

(Continued)

Submitted Under ~~Advice Case~~ No. ~~12-03~~ PAC-E-24-04

ISSUED: ~~October 19, 2012~~ May 31, 2024

EFFECTIVE: January 1, 2024~~13~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 6A.3
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 6A.3

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued

MONTHLY BILL: (continued)

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Voltage Discount:

Where Customer takes service from Company's available lines of 2300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Power will be:

\$0.65 per kW for all kW of Power

Minimum Bill:

The Customer Service Charge.

MONTHLY BILLING REDUCTION: Rates in this Schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

- (a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.

~~**SEASONAL SERVICE: (continued)**~~

- (b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$ 528456.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and

\$1, 596368.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 6A.3
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 6A.3

~~\$ 576.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts and~~

~~\$ 1,728.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.~~

~~———— CONTRACT PERIOD: One year or longer.~~

~~———— SPECIAL CONDITION: Domestic use means all usual residential, apartment, seasonal dwelling, and mobile home court use including domestic water pumping. Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment and irrigation pumping.~~

~~———— Contiguous parcels land under single ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.~~

~~———— A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:~~

- ~~— size~~
- ~~— use~~
- ~~— ownership~~
- ~~— control~~
- ~~— operating practices~~
- ~~— distance between parcels~~
- ~~— custom in the trade~~
- ~~— billing treatment by the utility~~

~~Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.~~

(Continued)

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

First Revision of Sheet No. 6A.4
Canceling Original Sheet No. 6A.4

ELECTRIC SERVICE SCHEDULE NO. 6A - Continued

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Domestic use means all usual residential, apartment, seasonal dwelling, and mobile home court use including domestic water pumping. Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment and irrigation pumping.

Contiguous parcels land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade
- billing treatment by the utility

Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.

SPECIAL CONDITION: (continued)

—Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the Customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Advice Letter Case No. 06-06PAC-E-24-04

ISSUED: August 14, 2006 May 31, 2024

EFFECTIVE: September 15, 2006 January 1, 2025

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 9.2
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 9.2

ELECTRIC SERVICE SCHEDULE NO. 9 - Continued

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:	\$43037 2.00 per Customer	\$43037 2.00 per Customer
Power Rate:	\$11.920 .31 per kW for all kW	\$ 10.749 29 per kW for all kW
Energy Rate:		
On-Peak	5.90974 per kWh	5.36044 per kWh
Off-Peak	115¢ 4.51893 .9086¢ per kWh	.6365¢ 4.07133 .5213¢ per kWh

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>	<u>\$465.00</u> per Customer	<u>\$465.00</u> per Customer
<u>Power Rate:</u>	<u>\$12.88</u> per kW for all kW	<u>\$ 11.60</u> per kW for all kW
<u>Energy Rate:</u>		
<u>On-Peak</u>	<u>6.3844¢</u> per kWh	<u>5.7911¢</u> per kWh
<u>Off-Peak</u>	<u>4.8820¢</u> per kWh	<u>4.3986¢</u> per kWh

TIME PERIODS:

On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.

Submitted Under Case No. PAC-E-~~24-041-07~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 9.2
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 9.2

June through October inclusive
3:00 p.m. to 11:00 p.m., all days.
Off-Peak: All other times.

Power Factor:

~~This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.~~

Minimum:

~~The Customer Service Charge plus the minimum Power Charge and appropriate Energy Charges.
(continue(continued)d)~~

Submitted Under Case No. PAC-E-24-041-07

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

First Revision of Sheet No. 9.3
Canceling Original Sheet No. 9.3

ELECTRIC SERVICE SCHEDULE NO. 9 - Continued

MONTHLY BILL (continued):

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Minimum:

The Customer Service Charge plus the minimum Power Charge and appropriate Energy Charges.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month, adjusted for power factor as specified, determined to the nearest kW, but not less than 80 kW.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Seventh Sixth~~ Revision of Sheet No. 10.1
Canceling ~~SixthFifth~~ Revision of Sheet No. 10.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 10
STATE OF IDAHO

Irrigation and Soil Drainage Pumping Power Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at the Company's available voltage through a single point of delivery for service to motors on pumps and machinery used for irrigation and soil drainage.

IRRIGATION SEASON AND POST-SEASON SERVICE: The Irrigation Season is from June 1 to September 15 each year. Service for post-season pumping may be taken by the same Customer at the same point of delivery and through the same facilities used for supplying regular irrigation pumping service during months from September 16 to the following May 31.

MONTHLY BILL:

Irrigation Season Rate

For Billing Effective between 1/1/2025 to 12/31/2025

Customer Service Charge:

Small Pumping Operations:

15 horsepower or less total connected horsepower
served through one service connection - \$164.00 per Customer

Large Pumping Operations:

16 horsepower or more total connected horsepower
served through one service connection - \$481.00 per Customer

(Continued)

Submitted Under ~~Advice Case~~ No. ~~12-03~~PAC-E-24-04

ISSUED: ~~October 19, 2012~~ May 31, 2024

EFFECTIVE: January 1, 2025~~13~~

I.P.U.C. No. 1

~~Twelfth Eleventh~~ Revision of Sheet No. 10.2
Canceling ~~Eleventh Tenth~~ Revision of Sheet No. 10.2

ELECTRIC SERVICE SCHEDULE No. 10 - Continued

MONTHLY BILL: (Continued)

Power Rate: ~~\$6.995.96~~ per kW for all kW

Energy Rate: ~~10.37078.8388¢~~ per kWh for first 25,000 kWh
~~7.75036.6054¢~~ per kWh for the next 225,000 kWh
~~5.80034.9435¢~~ per kWh for all additional kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Small Pumping Operations:

15 horsepower or less total connected horsepower
served through one service connection - \$17.00 per Customer

Large Pumping Operations:

16 horsepower or more total connected horsepower
served through one service connection - \$52.00 per Customer

Power Rate: \$7.60 per kW for all kW

Energy Rate: 11.2820¢ per kWh for first 25,000 kWh
8.4314¢ per kWh for the next 225,000 kWh
6.3100¢ per kWh for all additional kWh

Power Factor: This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the power factor is less than 85%.

Minimum: The Customer Service Charge.

Post-Season Rate

For Billing Effective between 1/1/2025 to 12/31/2025

Customer Service Charge: ~~\$273.00~~ per Customer
Energy Rate: ~~8.82357.5110¢~~ per kWh for all kWh

For Billing Effective 1/1/2026

Customer Service Charge: \$29.00 per Customer

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

Twelfth Eleventh Revision of Sheet No. 10.2
Canceling Eleventh Tenth Revision of Sheet No. 10.2

Energy Rate: 9.6225¢ per kWh for all kWh

Minimum: The Customer Service Charge.

~~ADJUSTMENTS: All monthly bills shall be adjusted in accordance with Schedules 34 and 94.~~

~~PAYMENT: All monthly service billings will be due and payable when rendered and will be considered delinquent if not paid within fifteen (15) days. An advance payment may be required of the Customer by the Company in accordance with Electric Service Regulation No. 9. An advance may be required under any of the following conditions:~~

- ~~(1) the Customer failed to pay all amounts owed to the Company when due and payable;~~
- ~~(2) the Customer paid an advance the previous season that did not adequately cover bills for the entire season and the Customer failed to pay any balance owing by the due date of the final billing issued for the season.~~

(Continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 10.3
Canceling Original Sheet No. 10.3

ELECTRIC SERVICE SCHEDULE No. 10 - Continued

ADJUSTMENTS: All monthly bills shall be adjusted in accordance with Schedules 34 and 94.

PAYMENT: All monthly service billings will be due and payable when rendered and will be considered delinquent if not paid within fifteen (15) days. An advance payment may be required of the Customer by the Company in accordance with Electric Service Regulation No. 9. An advance may be required under any of the following conditions:

- (1) the Customer failed to pay all amounts owed to the Company when due and payable;**
- (2) the Customer paid an advance the previous season that did not adequately cover bills for the entire season and the Customer failed to pay any balance owing by the due date of the final billing issued for the season.**

PAYMENT: ~~(continued)~~

An adequate assurance of payment (advance) may be required from a Customer who has filed bankruptcy. Advances which may be required of the Customer may be paid with cash payment or guarantee, as required by the Company, or with a letter of escrow acceptable to the Company from an authorized bank in the Company's service area. This letter of escrow shall provide that upon termination of service to the Customer, the Company shall receive, upon demand, cash equal to the unpaid balance of the Customer's bill which is not disputed or the full amount of the advance, whichever is the lesser amount.

CONNECTION AND DISCONNECTION CHARGES: Company will not routinely seasonally connect and disconnect service to irrigation pumps. However, upon oral or written request the Company will connect and disconnect service at the beginning and end of Customer's pumping operation each year without charge. Customer shall give Company at least two (2) weeks advance notice of the date disconnection and connection of seasonal service is desired. The actual expense incurred for additional connection and disconnection shall be paid by Customer. Customer shall give Company at least two (2) weeks advance notice of the date any additional connection and/or an additional disconnection of service is desired. Meters will not be read and bills will not be issued from November 1 to March 1 unless the customer requests in writing a different ending or beginning point for billing. The bill issued in March will include charges for any unbilled energy used during the period of November 1 to March 1.

POWER: The kW as shown by or computed from the readings of the Company's power meter for the 15-minute period of Customer's greatest use during the month, adjusted for power factor as specified, determined to the nearest kW. Metered power demands in kilowatts which exceed one hundred and thirty percent (130%) of the total connected horsepower served through one service connection will not be used for billing purposes unless and until verified by field test in the presence of the Company to be the result of normal pumping operations. If a demand in excess of 130% of connected horsepower is the result of abnormal conditions existing on the Company's interconnected system or the Customer's system, including accidental equipment failure or electrical supply interruption which results in temporary separation of the Company and Customer's system, the billing demand shall be 130% of the connected horsepower. The

Submitted Under ~~Advice Letter~~Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~May 31, 2024

EFFECTIVE: ~~September 15, 2006~~January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 10.3
Canceling Original Sheet No. 10.3

Customer may appeal the Company's billing decision to the Idaho Public Utilities Commission in cases of dispute.

~~**CONTRACT PERIOD: One year or longer.**~~

(Continued)

Submitted Under ~~Advice Letter~~ Case No. 06-06PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 10.4
Canceling Original Sheet No. 10.4

ELECTRIC SERVICE SCHEDULE No. 10 - Continued

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under ~~Advice Letter~~Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~May 31, 2024

EFFECTIVE: ~~September 15, 2006~~January 1, 2025

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 23.1
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 23.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 23

STATE OF IDAHO

General Service

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$ 2148 .0 per Customer 0	\$ 2148 .0 per Customer 0
Primary voltage delivery (2300 volts or higher)	\$ <u>5648</u> .0 per Customer	\$ <u>5648</u> .0 per Customer

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, ~~2022~~ 2025

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 23.1
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 23.2

	0		0
Energy Rate:	<u>10.9738</u> per kWh for all kWh		<u>9.12517</u> per kWh for all kWh
	<u>9.5136¢</u>		<u>-9280¢</u>
<u>For Billing Effective 1/1/2026</u>			
	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>			
<u>Secondary voltage delivery (Less than 2300 volts)</u>	<u>\$23.00</u> per Customer		<u>\$23.00</u> per Customer
<u>Primary voltage delivery (2300 volts or higher)</u>	<u>\$61.00</u> per Customer		<u>\$61.00</u> per Customer
<u>Energy Rate:</u>	<u>11.8424</u> per kWh for all kWh		<u>9.8194¢</u> per kWh for all kWh
	<u>¢</u>		

(Continued)

(continued)

Submitted Under Case No. PAC-E-21-0724-04

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, ~~2022~~ 2025

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 23.2
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 23.2

ELECTRIC SERVICE SCHEDULE NO. 23 - Continued

MONTHLY BILL: (continued)
For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
<u>Customer Service Charge:</u>				
<u>Secondary voltage delivery (Less than 2300 volts)</u>	\$23.00	<u>per Customer</u>	\$23.00	<u>per Customer</u>
<u>Primary voltage delivery (2300 volts or higher)</u>	\$61.00	<u>per Customer</u>	\$61.00	<u>per Customer</u>
<u>Energy Rate:</u>	11.8424	<u>per kWh for all kWh</u>	9.8194¢	<u>per kWh for all kWh</u>
	¢			

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, Customer will be billed for 3/4 of 1% of the Power recorded by the Company's meter for every 1% that the power factor is less than 85%. This Power will be billed at the Power Rate stated in Electric Service Schedule No. 6.

Voltage Discount:

Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Energy will be:

0.4397¢ per kWh for all kWh.

Minimum Bill:

The Customer Service Charge

POWER: The kW as shown by or computed from the readings of the Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

Submitted Under Case No. PAC-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 23.2
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 23.2

~~(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.~~

~~(b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:~~

~~\$216.00 plus Energy Charges for Customer taking service at less than 2,300 volts and
\$576.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.~~

~~CONTRACT PERIOD: One year or longer.~~

(Continued)

Submitted Under Case No. PAC-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 23.3
Canceling Original Sheet No. 23.3

ELECTRIC SERVICE SCHEDULE NO. 23 - Continued

SEASONAL SERVICE: (continued)

(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.

(b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

\$252.00 plus Energy Charges for Customer taking service at less than 2,300 volts and \$672.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

For Billing Effective 1/1/2026

\$276.00 plus Energy Charges for Customer taking service at less than 2,300 volts and \$732.00 plus Energy Charges for Customer taking service at 2,300 volts or higher.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~May 31, 2024

EFFECTIVE: ~~September 15, 2006~~January 1, 2025



I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 23A.1
 Canceling ~~Ninth Eighth~~ Revision of Sheet No. 23A.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 23A

STATE OF IDAHO

General Service (Residential and Farm)

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity for service to any customer who qualifies as a "Residential Load" or "Farm Load" under both (1) the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501 as the same may be amended, and (2) a Residential Purchase and Sale Agreement, under Section 5(c) of such Act and in effect between the Company and the Bonneville Power Administration.

APPLICATION: This Schedule is for alternating current, single or three-phase electric service supplied at Company's available voltage through one metering installation at a single point of delivery for all service required on the premises. Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
Customer Service Charge:		
Secondary voltage delivery (Less than 2300 volts)	\$2148.0 per Customer 0	\$2148.0 per Customer 0

(Continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Tenth Ninth~~ Revision of Sheet No. 23A.1
Canceling ~~Ninth Eighth~~ Revision of Sheet No. 23A.2

Primary voltage
delivery (2300 volts
or higher)

~~\$5648.0~~ per Customer
0

~~\$5648.0~~ per Customer
0

Energy Rate: ~~10.9738~~ per kWh for all kWh
~~9.5136¢~~

~~9.12517~~ per kWh for all kWh
~~.9280¢~~

~~For Billing Effective 1/1/2026~~

Billing Months June
through October, Inclusive

Billing Months November
through May, Inclusive

Customer Service
Charge:

Secondary voltage
delivery (Less than
2300 volts)

~~\$23.00~~ per Customer

~~\$23.00~~ per Customer

Primary voltage
delivery (2300 volts
or higher)

~~\$61.00~~ per Customer

~~\$61.00~~ per Customer

Energy Rate: ~~11.8424~~ per kWh for all kWh
~~¢~~

~~9.8194¢~~ per kWh for all kWh

(Continued)

(Continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

~~Fifth~~ ~~Fourth~~ Revision of Sheet No. 23A.2
Canceling ~~Fourth~~ ~~Third~~ Revision of Sheet No. 23A.2

ELECTRIC SERVICE SCHEDULE NO. 23A - Continued

MONTHLY BILL: (continued)
For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>	<u>Billing Months November through May, Inclusive</u>
<u>Customer Service Charge:</u>		
<u>Secondary voltage delivery (Less than 2300 volts)</u>	\$23.00 per Customer	\$23.00 per Customer
<u>Primary voltage delivery (2300 volts or higher)</u>	\$61.00 per Customer	\$61.00 per Customer
<u>Energy Rate:</u>	11.8424 per kWh for all kWh ¢	9.8194¢ per kWh for all kWh

Power Factor:

This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, Customer will be billed for 3/4 of 1% of the Power recorded by the Company's meter for every 1% that the power factor is less than 85%. This Power will be billed at the Power Rate stated in Electric Service Schedule No. 6.

Voltage Discount:

Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on measured Energy will be:

0.4397¢ per kWh for all kWh.

Minimum Bill:

The Customer Service Charge

POWER: The kW as shown by or computed from the readings of the Company's Power meter for the 15-minute period of Customer's greatest use during the month, determined to the nearest kW.

MONTHLY BILLING REDUCTION: Rates in this Schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

Submitted Under ~~Advice Case~~ No. ~~12-03~~ PAC-E-24-04

ISSUED: ~~October 19, 2012~~ May 31, 2024

EFFECTIVE: January 1, 2025~~13~~

I.P.U.C. No. 1

Fifth ~~Fourth~~ Revision of Sheet No. 23A.2
Canceling ~~Fourth~~ Third Revision of Sheet No. 23A.2

~~SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:~~

~~(a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.~~

(Continued)

Submitted Under ~~Advice Case~~ No. ~~12-03~~ PAC-E-24-04

ISSUED: ~~October 19, 2012~~ May 31, 2024

EFFECTIVE: January 1, 2025~~13~~

I.P.U.C. No. 1

~~Fifth Fourth~~ Revision of Sheet No. 23A.3
Canceling ~~Fourth Third~~ Revision of Sheet No. 23A.3

ELECTRIC SERVICE SCHEDULE NO. 23A – Continued

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this Schedule under either of the following conditions:

- (a) Customer may contract for service under this Schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operations.

~~SEASONAL SERVICE: (continued)~~

- (b) Customer may contract for seasonal service under this Schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 12/31/2025

~~\$25216.00~~ plus Energy Charges for Customer taking service at less than 2,300 volts and
~~\$672576.00~~ plus Energy Charges for Customer taking service at 2,300 volts or higher.

For Billing Effective 1/1/2026

~~\$276.00~~ plus Energy Charges for Customer taking service at less than 2,300 volts and
~~\$732.00~~ plus Energy Charges for Customer taking service at 2,300 volts or higher.

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Domestic use means all usual residential, apartment, seasonal dwelling, and mobile home court use including domestic water pumping. Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment and irrigation pumping.

Contiguous parcels of land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

Fifth ~~Fourth~~ Revision of Sheet No. 23A.3
Canceling ~~Fourth~~ Third Revision of Sheet No. 23A.3

-- billing treatment by the utility

~~Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.~~

~~Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the Customer may appeal the decision to the Idaho Public Utilities Commission.~~

(Continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 23A.4
Canceling Original Sheet No. 23A.4

ELECTRIC SERVICE SCHEDULE NO. 23A – Continued

SPECIAL CONDITION: (continued)

Operators of Farms may be required to certify to the utility all irrigation accounts, including horsepower rating.

Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the Customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~ PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025

I.P.U.C. No. 1

~~Third Second~~ Revision of Sheet No. 31.1
Canceling ~~SecondFirst~~ Revision of Sheet No. 31.1

**ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 31
STATE OF IDAHO**

Partial Requirements Service -- Large General Service -- 1,000 kW and Over

AVAILABILITY: At any point on the Company's interconnected system where there are facilities of adequate capacity.

APPLICATION: This Schedule is for alternating current, three phase electric service supplied at Company's available voltage through a single point of delivery for Supplementary, Back-up, Maintenance Power or Excess Service (partial requirements service) in addition to regular electric requirements obtained from any service other than the Company, including on-site generation. This Schedule is applicable to customers with on-site generation of more than 1,000 kW but that does not exceed 30,000 kW. Customers not contracting for Back-up Power shall not be subject to this Schedule and shall receive electric service under the applicable general service schedule. This Schedule is not applicable to service for resale, intermittent or highly fluctuating loads, or seasonal use. This Schedule is not required where on-site generation is used only for emergency supply during times of utility outage. This Schedule is not available to loads in excess of 30,000 kW, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months.

MONTHLY BILL:

Rate:

For Billing Effective between 1/1/2025 to 12/31/2025

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
Customer Service Charge:				
Secondary Voltage	\$ 4438 .0	per Customer	\$ 4438 .0	per Customer
Primary Voltage	0	per Customer	0	per Customer
Transmission Voltage	\$ 13314 .	per Customer	\$ 13314 .	per Customer
	00		00	
	\$ 43037		\$ 43037	
	2.00		2.00	
 Back-up Facilities Rate:				
Secondary Voltage	\$ 9.498 .	per kW for all kW	\$ 7.756 .	per kW for all kW
Primary Voltage	14	per kW for all kW	65	per kW for all kW
		per kW for all kW		per kW for all kW

(continued)

Submitted Under Case No. PAC-E-~~241-047~~
ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

Third ~~Second~~ Revision of Sheet No. 31.1
Canceling ~~Second~~ First Revision of Sheet No. 31.2

Transmission	\$9.057.	\$7.326.
Voltage	77	28
	\$6.625.	\$4.9932
	73	

The Facilities Rate applies to the kW of Back-up Contract Power

(continued)

Submitted Under Case No. PAC-E-241-047
ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Fifth Fourth~~ Revision of Sheet No. 31.2
 Canceling ~~FourthThird~~ Revision of Sheet No. 31.2

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

MONTHLY BILL:

Rate:

Back-up Power

Rate:

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>
Secondary Voltage	\$0. 3127	all kW Day	\$0. 273
Primary Voltage	\$0. 3026	all kW Day	\$0. 262
Transmission Voltage	\$0. 2219	all kW Day	\$0. 164

Back-up Power is billed on a per day basis and is based on the fifteen (15) minute period of the Customer's greatest use of Back-up Power during the day

Scheduled Maintenance Power rate is one half (1/2) of the Back-up Power

Excess Power

Rate:

Secondary Voltage	\$ 34.312	per kW for all kW	\$ 28.214	per kW for all kW
Primary Voltage	9.44	per kW for all kW	.21	per kW for all kW
Transmission Voltage	\$ 32.752	per kW for all kW	\$ 26.662	per kW for all kW
	8.10		.88	
	\$ 23.840		\$ 17.985	
	.62		.55	

Supplementary Power Rate:

Secondary Voltage		per kW for all kW		per kW for all kW
Primary Voltage		per kW for all kW		per kW for all kW
Transmission Voltage		per kW for all kW		per kW for all kW
	\$ 15.873		\$ 14.302	
	.62		.27	

Supplementary and Back-up Energy Rate:

Secondary Voltage	\$ 11.920		\$ 10.749	
Primary Voltage	.31	per kWh	.29	per kWh
Transmission Voltage		per kWh		per kWh
On-Peak		per kWh		per kWh
Off-Peak		per kWh		per kWh
	4.95282		4.95282	
	506¢		506¢	
	4.95282		4.95282	
	506¢		506¢	
	5.90971		5.36044	
	115¢		.6365¢	

(continued)

I.P.U.C. No. 1

~~Fifth~~ ~~Fourth~~ ~~Revision~~ of Sheet No. 31.2
Canceling ~~Fourth~~ ~~Third~~ ~~Revision~~ of Sheet No. 31.2

~~4.51893~~
~~9086¢~~

~~4.07133~~
~~5213¢~~

For Billing Effective 1/1/2026

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
<u>Customer Service</u>				
<u>Charge:</u>				
<u>Secondary Voltage</u>	<u>\$48.00</u>	<u>per Customer</u>	<u>\$48.00</u>	<u>per Customer</u>
<u>Primary Voltage</u>	<u>\$144.00</u>	<u>per Customer</u>	<u>\$144.00</u>	<u>per Customer</u>
<u>Transmission Voltage</u>	<u>\$465.00</u>	<u>per Customer</u>	<u>\$465.00</u>	<u>per Customer</u>

<u>Back-up Facilities</u>				
<u>Rate:</u>				
<u>Secondary Voltage</u>	<u>\$10.29</u>	<u>per kW for all kW</u>	<u>\$8.40</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$9.81</u>	<u>per kW for all kW</u>	<u>\$7.94</u>	<u>per kW for all kW</u>
<u>Transmission Voltage</u>	<u>\$7.15</u>	<u>per kW for all kW</u>	<u>\$5.39</u>	<u>per kW for all kW</u>

The Facilities Rate applies to the kW of Back-up Contract Power

	<u>Billing Months June through October, Inclusive</u>		<u>Billing Months November through May, Inclusive</u>	
<u>Back-up Power</u>				
<u>Rate:</u>				
<u>Secondary Voltage</u>	<u>\$0.34</u>	<u>all kW Day</u>	<u>\$0.29</u>	<u>all kW Day</u>
<u>Primary Voltage</u>	<u>\$0.33</u>	<u>all kW Day</u>	<u>\$0.28</u>	<u>all kW Day</u>
<u>Transmission Voltage</u>	<u>\$0.24</u>	<u>all kW Day</u>	<u>\$0.17</u>	<u>all kW Day</u>

Back-up Power is billed on a per day basis and is based on the fifteen (15) minute period of the Customer's greatest use of Back-up Power during the day

Scheduled Maintenance Power rate is one half (1/2) of the Back-up Power

<u>Excess Power</u>				
<u>Rate:</u>				
<u>Secondary Voltage</u>	<u>\$37.21</u>	<u>per kW for all kW</u>	<u>\$30.59</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$35.51</u>	<u>per kW for all kW</u>	<u>\$28.91</u>	<u>per kW for all kW</u>
<u>Transmission Voltage</u>	<u>\$25.76</u>	<u>per kW for all kW</u>	<u>\$19.42</u>	<u>per kW for all kW</u>

<u>Supplementary Power Rate:</u>				
<u>Secondary Voltage</u>	<u>\$17.21</u>	<u>per kW for all kW</u>	<u>\$15.51</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$16.56</u>	<u>per kW for all kW</u>	<u>\$14.86</u>	<u>per kW for all kW</u>
<u>Voltage</u>	<u>\$12.88</u>	<u>per kW for all kW</u>	<u>\$11.60</u>	<u>per kW for all kW</u>

(continued)

I.P.U.C. No. 1

~~Fifth~~ ~~Fourth~~ Revision of Sheet No. 31.2
Canceling ~~Fourth~~ ~~Third~~ Revision of Sheet No. 31.2

Transmission
Voltage

Supplementary
and Back-up

<u>Energy Rate:</u>	<u>5.3679¢</u>	<u>per kWh</u>	<u>5.3679¢</u>	<u>per kWh</u>
<u>Secondary Voltage</u>	<u>5.3679¢</u>	<u>per kWh</u>	<u>5.3679¢</u>	<u>per kWh</u>
<u>Primary Voltage</u>				
<u>Transmission</u>				
<u>Voltage</u>	<u>6.3844¢</u>	<u>per kWh</u>	<u>5.7911¢</u>	<u>per kWh</u>
<u>On-Peak</u>	<u>4.8820¢</u>	<u>per kWh</u>	<u>4.3986¢</u>	<u>per kWh</u>
<u>Off-Peak</u>				

TIME PERIODS:

On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.
June through October inclusive
3:00 p.m. to 11:00 p.m., all days.

Off-Peak: All other times.

(continued)

I.P.U.C. No. 1

~~Second~~**First** Revision of Sheet No. 31.3
 Canceling ~~First Revision of~~**Original** Sheet No. 31.3

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued
Back-up Facilities
Rate:

<u>Secondary Voltage</u>	<u>\$10.29</u>	<u>per kW for all kW</u>	<u>\$8.40</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$9.81</u>	<u>per kW for all kW</u>	<u>\$7.94</u>	<u>per kW for all kW</u>
<u>Transmission Voltage</u>	<u>\$7.15</u>	<u>per kW for all kW</u>	<u>\$5.39</u>	<u>per kW for all kW</u>

The Facilities Rate applies to the kW of Back-up Contract Power

Billing Months June
through October, Inclusive

Billing Months November
through May, Inclusive

Back-up Power
Rate:

<u>Secondary Voltage</u>	<u>\$0.34</u>	<u>all kW Day</u>	<u>\$0.29</u>	<u>all kW Day</u>
<u>Primary Voltage</u>	<u>\$0.33</u>	<u>all kW Day</u>	<u>\$0.28</u>	<u>all kW Day</u>
<u>Transmission Voltage</u>	<u>\$0.24</u>	<u>all kW Day</u>	<u>\$0.17</u>	<u>all kW Day</u>

Back-up Power is billed on a per day basis and is based on the fifteen (15) minute period of the Customer's greatest use of Back-up Power during the day

Scheduled Maintenance Power rate is one half (1/2) of the Back-up Power

Excess Power
Rate:

<u>Secondary Voltage</u>	<u>\$37.21</u>	<u>per kW for all kW</u>	<u>\$30.59</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$35.51</u>	<u>per kW for all kW</u>	<u>\$28.91</u>	<u>per kW for all kW</u>
<u>Transmission Voltage</u>	<u>\$25.76</u>	<u>per kW for all kW</u>	<u>\$19.42</u>	<u>per kW for all kW</u>

Supplementary
Power Rate:

<u>Secondary Voltage</u>	<u>\$17.21</u>	<u>per kW for all kW</u>	<u>\$15.51</u>	<u>per kW for all kW</u>
<u>Primary Voltage</u>	<u>\$16.56</u>	<u>per kW for all kW</u>	<u>\$14.86</u>	<u>per kW for all kW</u>
<u>Transmission Voltage</u>	<u>\$12.88</u>	<u>per kW for all kW</u>	<u>\$11.60</u>	<u>per kW for all kW</u>

Supplementary
and Back-up
Energy Rate:

<u>Secondary Voltage</u>	<u>5.3679¢</u>	<u>per kWh</u>	<u>5.3679¢</u>	<u>per kWh</u>
<u>Primary Voltage</u>	<u>5.3679¢</u>	<u>per kWh</u>	<u>5.3679¢</u>	<u>per kWh</u>
<u>Transmission Voltage</u>	<u>6.3844¢</u>	<u>per kWh</u>	<u>5.7911¢</u>	<u>per kWh</u>
<u>On-Peak</u>				

(continued)

Submitted Under Case No. PAC-E-241-047

 ISSUED: ~~November 8, 2021~~May 31, 2024

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I.P.U.C. No. 1

Second~~First~~ Revision of Sheet No. 31.3
Canceling First Revision of~~Original~~ Sheet No. 31.3

Off-Peak 4.8820¢ per kWh

4.3986¢ per kWh

~~**POWER FACTOR:** This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by ¾ of 1% for every 1% that the power factor is less than 85%.~~

~~**VOLTAGE LEVELS:** Secondary Voltage applies where a distribution Customer takes service from Company's available lines of less than 2,300 volts. Primary Voltage applies where a distribution Customer takes service from Company's available lines of 2,300 to less than 46,000 volts and provides and maintains all transformers and other necessary related equipment. Transmission Voltage applies where service is supplied at approximately 46,000 volts or greater through a single point of delivery.~~

~~**POWER:** The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month or day, adjusted for power factor as specified, determined to the nearest kW.~~

~~**TYPE OF SERVICE:** Whether Power is considered scheduled maintenance, supplementary, back-up, or excess is determined as follows. When the Customer has pre-scheduled Maintenance Service, the power measurements from 0 kW up to the level equal to the pre-scheduled Back-up Power shall be considered Scheduled Maintenance Power. Power measurements above the Scheduled Maintenance Power up to the level equal to the Supplementary Contract Power shall be considered supplementary power. Power measured above the sum of the Scheduled Maintenance Power and Supplementary Contract Power level up to the Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered Back-up Power. Power measurements in excess of Total Contract Power shall be considered Excess Power.~~

~~When the Customer has not pre-scheduled Maintenance Service, power measurements from 0 kW up to the level equal to the Supplementary Contract Power shall be considered Supplementary Power. Power measurements above the Supplementary Contract Power level but less than Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered back-up power. Power measurements in excess of Total Contract Power shall be considered Excess Power.~~

DEFINITIONS:

~~**BACK-UP CONTRACT POWER:** The specified Power in kilowatts of Back-up Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer in excess of which the Company is under no obligation to supply. The Back-up Contract Power shall be established by agreement between the Customer and the Company. The level of Back-up Contract Power shall not exceed the total output capacity of the Customer's generation facilities.~~

(continued)

Submitted Under Case No. PAC-E-241-047

ISSUED: ~~November 8, 2021~~May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

Second~~First~~ Revision of Sheet No. 31.3
Canceling First Revision of~~Original~~ Sheet No. 31.3

(continued)

Submitted Under Case No. PAC-E-~~241-047~~

(continued)

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Second~~**First** Revision of Sheet No. 31.4
Canceling ~~First Revision of~~**Original** Sheet No. 31.4

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

TIME PERIODS:

On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.
June through October inclusive
3:00 p.m. to 11:00 p.m., all days.
Off-Peak: All other times.

POWER FACTOR: This rate is based on the Customer maintaining at all times a power factor of 85% lagging, or higher, as determined by measurement. If the average power factor is found to be less than 85% lagging, the Power as recorded by the Company's meter will be increased by $\frac{3}{4}$ of 1% for every 1% that the power factor is less than 85%.

VOLTAGE LEVELS: Secondary Voltage applies where a distribution Customer takes service from Company's available lines of less than 2,300 volts. Primary Voltage applies where a distribution Customer takes service from Company's available lines of 2,300 to less than 46,000 volts and provides and maintains all transformers and other necessary related equipment. Transmission Voltage applies where service is supplied at approximately 46,000 volts or greater through a single point of delivery.

POWER: The kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the month or day, adjusted for power factor as specified, determined to the nearest kW.

TYPE OF SERVICE: Whether Power is considered scheduled maintenance, supplementary, back-up, or excess is determined as follows. When the Customer has pre-scheduled Maintenance Service, the power measurements from 0 kW up to the level equal to the pre-scheduled Back-up Power shall be considered Scheduled Maintenance Power. Power measurements above the Scheduled Maintenance Power up to the level equal to the Supplementary Contract Power shall be considered supplementary power. Power measured above the sum of the Scheduled Maintenance Power and Supplementary Contract Power level up to the Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered Back-up Power. Power measurements in excess of Total Contract Power shall be considered Excess Power.

When the Customer has not pre-scheduled Maintenance Service, power measurements from 0 kW up to the level equal to the Supplementary Contract Power shall be considered Supplementary Power. Power measurements above the Supplementary Contract Power level but less than Total Contract Power (the sum of the Supplementary Contract Power and the Back-up Contract Power) shall be considered back-up power. Power measurements in excess of Total Contract Power shall be considered Excess Power.

DEFINITIONS:

BACK-UP CONTRACT POWER: The specified Power in kilowatts of Back-up Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer in excess of which the Company is under no obligation to supply. The Back-up Contract Power

(continued)

Submitted Under Case No. PAC-E-241-047

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Second~~**First** Revision of Sheet No. 31.4
Canceling ~~First~~**Revision of**~~Original~~ Sheet No. 31.4

shall be established by agreement between the Customer and the Company. The level of Back-up Contract Power shall not exceed the total output capacity of the Customer's generation facilities.

DEFINITIONS (continued):

BACK-UP POWER – DAILY: The kW of Back-up Contract Power supplied by the Company to the Customer. Back-up Power shall be determined for each day of the Billing Period. The kW of Back-up Power each day shall be the kW for the fifteen (15) minute period of the Customer's greatest use of Back-up Power that day, adjusted for power factor as specified, determined to the nearest kW. The Back-up Power for the Billing Period shall be the sum of the Back-up Power for each day of the Billing Period. For each fifteen minute period, Back-up Power shall equal the Measured Power minus the Supplementary Contract Power but shall not be less than zero nor greater than the Back-up Contract Power.

BACK-UP SERVICE: Back-up service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during outages of the facility.

BILLING PERIOD: The period of approximately 30 days intervening between regular successive meter reading dates. There shall be 12 billing periods per year.

POWER: The rate in kilowatts at which electric energy is generated, transferred or used. Power measurements are calculated based on the average (integrated) usage over consecutive 15 minute periods of time. Power measurements may be based on any one such fifteen minute period in a Billing Period, on the period of greatest use during the Billing Period, or on the period of greatest use during each day, adjusted for power factor as specified, determined to the nearest kW.

EXCESS POWER: Excess Power is the power supplied by the Company to the Customer in excess of the Total Contract Power. The kW of Excess Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Excess Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period, Excess Power shall equal the Measured Power minus the Total Contract Power but shall not be less than zero.

EXCESS SERVICE: Excess service is service used by the Customer over and above the contracted amount for both Supplementary Service and Back-up Service or Maintenance Service.

MAINTENANCE SERVICE: Maintenance service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during scheduled outages of the facility.

MEASURED POWER: The kW as shown by or computed from the readings of the Power meter located at the Company's point of delivery, for the 15 minute period of the Customer's greatest use during the Billing Period or that day.

(continued)

Submitted Under Case No. PAC-E-~~241-047~~

ISSUED: ~~November 8, 2021~~May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

~~Second~~First Revision of Sheet No. 31.4
Canceling First Revision of~~Original~~ Sheet No. 31.4

MEASURED ENERGY: The electric energy in kWh as shown by or computed from the readings of the kilowatt-hour meter located at the Company's point of delivery.

~~(continued)~~

~~(continued)~~

Submitted Under Case No. PAC-E-~~241-047~~

ISSUED: ~~November 8, 2021~~May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Second~~**First** Revision of Sheet No. 31.5
Canceling ~~First Revision of~~**Original** Sheet No. 31.5

ELECTRIC SERVICE SCHEDULE NO. 31 - Continued

DEFINITIONS (continued):

BACK-UP POWER – DAILY: The kW of Back-up Contract Power supplied by the Company to the Customer. Back-up Power shall be determined for each day of the Billing Period. The kW of Back-up Power each day shall be the kW for the fifteen (15) minute period of the Customer's greatest use of Back-up Power that day, adjusted for power factor as specified, determined to the nearest kW. The Back-up Power for the Billing Period shall be the sum of the Back-up Power for each day of the Billing Period. For each fifteen minute period, Back-up Power shall equal the Measured Power minus the Supplementary Contract Power but shall not be less than zero nor greater than the Back-up Contract Power.

BACK-UP SERVICE: Back-up service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during outages of the facility.

BILLING PERIOD: The period of approximately 30 days intervening between regular successive meter reading dates. There shall be 12 billing periods per year.

POWER: The rate in kilowatts at which electric energy is generated, transferred or used. Power measurements are calculated based on the average (integrated) usage over consecutive 15 minute periods of time. Power measurements may be based on any one such fifteen minute period in a Billing Period, on the period of greatest use during the Billing Period, or on the period of greatest use during each day, adjusted for power factor as specified, determined to the nearest kW.

EXCESS POWER: Excess Power is the power supplied by the Company to the Customer in excess of the Total Contract Power. The kW of Excess Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Excess Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period, Excess Power shall equal the Measured Power minus the Total Contract Power but shall not be less than zero.

EXCESS SERVICE: Excess service is service used by the Customer over and above the contracted amount for both Supplementary Service and Back-up Service or Maintenance Service.

MAINTENANCE SERVICE: Maintenance service is electric service used by the Customer to replace electric service ordinarily generated by the Customer's own generation equipment during scheduled outages of the facility.

MEASURED POWER: The kW as shown by or computed from the readings of the Power meter located at the Company's point of delivery, for the 15 minute period of the Customer's greatest use during the Billing Period or that day.

MEASURED ENERGY: The electric energy in kWh as shown by or computed from the readings of the kilowatt-hour meter located at the Company's point of delivery.

(continued)

Submitted Under Case No. PAC-E-241-047
ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

Second~~First~~ Revision of Sheet No. 31.5
Canceling First Revision of~~Original~~ Sheet No. 31.5

DEFINITIONS (continued):

~~**SCHEDULED MAINTENANCE POWER:** Electric Power and energy made available by the Company to a Customer during the scheduled maintenance periods established in accordance with the provisions of this schedule to replace Back-up Power. Scheduled Maintenance Power shall not exceed the Back-up Contract Power.~~

~~**SUPPLEMENTARY CONTRACT POWER:** The specified Power in kW of Supplementary Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer. The Supplementary Contract Power shall be established by agreement between the Customer and the Company. Measured Power in excess of the Supplementary Contract Power shall not establish new Supplementary Contract Power.~~

~~**SUPPLEMENTARY POWER:** The kW of Supplementary Contract Power supplied by the Company to the Customer. The kW of Supplementary Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Supplementary Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period during the Billing Period, Supplementary Power shall equal the Measured Power but shall not be less than zero nor greater than the Supplementary Contract Power.~~

~~**SUPPLEMENTARY SERVICE:** Supplementary service is electric service regularly used by a Customer in addition to that which the Customer generates itself.~~

~~**TOTAL CONTRACT POWER:** The sum of the Supplementary Contract Power and the Back-up Contract Power.~~

~~**SCHEDULED MAINTENANCE:** Customer shall submit to the Company, in writing, Customer's proposed maintenance schedule and nominated Scheduled Maintenance Power for each month of an 18 month period beginning with the date of the Customer's initial receipt of service under this schedule. Customer shall, prior to September 1st of each subsequent year, submit to the Company, in writing, Customer's proposed maintenance schedule for each month of an 18 month period beginning with January 1st of the following year. The proposed schedules will not be deemed a request for Maintenance Service unless so designated by the Customer and accepted by the Company in writing.~~

~~Maintenance shall be scheduled for a maximum of 30 days per year. These 30 days may be taken in either one continuous period, or two continuous 15 day periods. Solely at the discretion of the Company and for good cause, the maintenance maximum may be extended.~~

~~1. The Customer may present a request for a maintenance outage in writing to the Company no less than 30 days in advance of the date of the scheduled maintenance with the nominated Scheduled Maintenance Power. The Company reserves the right to modify Customer's requested maintenance schedule. Any modifications by the Company must be made with reason within seven days after that schedule has been received by the Company.~~

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(continued)

Submitted Under Case No. PAC-E-241-047
ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

First Revision of Sheet No. 31.6
Canceling Original Sheet No. 31.6

ELECTRIC SERVICE SCHEDULE NO. 31 – Continued

DEFINITIONS (continued):

SCHEDULED MAINTENANCE POWER: Electric Power and energy made available by the Company to a Customer during the scheduled maintenance periods established in accordance with the provisions of this schedule to replace Back-up Power. Scheduled Maintenance Power shall not exceed the Back-up Contract Power.

SUPPLEMENTARY CONTRACT POWER: The specified Power in kW of Supplementary Power that the Customer contracts with the Company to supply and which the Company agrees to have available for delivery to the Customer. The Supplementary Contract Power shall be established by agreement between the Customer and the Company. Measured Power in excess of the Supplementary Contract Power shall not establish new Supplementary Contract Power.

SUPPLEMENTARY POWER: The kW of Supplementary Contract Power supplied by the Company to the Customer. The kW of Supplementary Power for the Billing Period shall be the kW for the 15 minute period of the Customer's greatest use of Supplementary Power during the Billing Period, adjusted for power factor as specified, determined to the nearest kW. For each 15 minute period during the Billing Period, Supplementary Power shall equal the Measured Power but shall not be less than zero nor greater than the Supplementary Contract Power.

SUPPLEMENTARY SERVICE: Supplementary service is electric service regularly used by a Customer in addition to that which the Customer generates itself.

TOTAL CONTRACT POWER: The sum of the Supplementary Contract Power and the Back-up Contract Power.

SCHEDULED MAINTENANCE: Customer shall submit to the Company, in writing, Customer's proposed maintenance schedule and nominated Scheduled Maintenance Power for each month of an 18 month period beginning with the date of the Customer's initial receipt of service under this schedule. Customer shall, prior to September 1st of each subsequent year, submit to the Company, in writing, Customer's proposed maintenance schedule for each month of an 18 month period beginning with January 1st of the following year. The proposed schedules will not be deemed a request for Maintenance Service unless so designated by the Customer and accepted by the Company in writing.

Maintenance shall be scheduled for a maximum of 30 days per year. These 30 days may be taken in either one continuous period, or two continuous 15 day periods. Solely at the discretion of the Company and for good cause, the maintenance maximum may be extended.

1. The Customer may present a request for a maintenance outage in writing to the Company no less than 30 days in advance of the date of the scheduled maintenance with the nominated Scheduled Maintenance Power. The Company reserves the right to modify Customer's requested

(continued)

Submitted Under Case No. PAC-E-~~24-0412~~-12

ISSUED: ~~August 13, 2012~~ May 31, 2024

EFFECTIVE: January 1, 20~~24~~23

I.P.U.C. No. 1

First Revision of Sheet No. 31.6
Canceling Original Sheet No. 31.6

maintenance schedule. Any modifications by the Company must be made with reason within seven days after that schedule has been received by the Company.

(continued)

SCHEDULED MAINTENANCE (continued):

2. The Customer may request an adjustment in a scheduled maintenance outage up to 14 days in advance of the expected maintenance. Company approval, or disapproval with reason, for such adjustment shall be given within seven days of such request.
3. The Company may with reason cancel a scheduled maintenance outage at any time with seven days notice prior to the beginning of a scheduled maintenance outage. Subject to the mutual agreement of the Customer and the Company, that scheduled maintenance outage(s) canceled by the Company may be rescheduled.

Total Contract Demand, Supplementary Contract Demand, and Back-up Contract Demand

The Customer shall contract for Total Contract Demand. This is the sum of the Supplementary Contract Demand and the Back-up Contract Demand. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand prospectively at any time, provided there are facilities of adequate capacity, by providing notice to the Company. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand retroactively to the most recently completed Billing Period, provided there are facilities of adequate capacity, by providing notice to the Company by the statement due date of the Billing Period. The Supplementary Contract Demand may be reduced for a continuous period of each year provided that at least 12 month's written notice has been provided to the Company or as specified in contract. Only one request to reduce Supplementary Contract Demand may be outstanding for each account. Customer may reduce Back-up Contract Demand by providing written notice to PacifiCorp no less than six months in advance of the effective date of the desired reduction, provided, only one such request may be made in any 12-month period. Within 15 days of receipt of a timely written request by Customer, PacifiCorp shall advise Customer of the terms upon which PacifiCorp would accept a reduction in contract demand. A period of reduction shall commence at the beginning of a billing cycle and terminate at the end of a billing cycle.

FORCE MAJEURE: The Company shall not be subject to any liability or damages for inability to provide service, and the Customer shall not be subject to any liability or damage for such inability to receive service, to the extent that such inability shall be due to causes beyond the control of the party as specified in Electric Service Regulation No. 4, Supply and Use of Service, Section 3. Should any of the foregoing occur, the facilities charge shall be applied to only such Back-up Contract Demand as the Company is able to supply and the Customer is able to receive and the minimum Billing Demand applicable to Supplemental Power under this Schedule shall be waived. The Customer will have no liability for full service until such time as the Customer is able to resume such service, except for any term minimum guarantees designed to cover special facilities extension costs, if any. The party claiming Force Majeure under this provision shall make every reasonable attempt to remedy the cause thereof as diligently and expeditiously as possible.

(continued)

Submitted Under Case No. PAC-E-~~24-0412~~-12

ISSUED: ~~August 13, 2012~~ May 31, 2024

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I.P.U.C. No. 1

First Revision of Sheet No. 31.6
Canceling Original Sheet No. 31.6

(continued)

(continued)

Submitted Under Case No. PAC-E-~~24-0412~~-12

ISSUED: ~~August 13, 2012~~ May 31, 2024

EFFECTIVE: January 1, 20~~25~~13

I.P.U.C. No. 1

First Revision of Sheet No. 31.7
Canceling Original Sheet No. 31.7

ELECTRIC SERVICE SCHEDULE NO. 31 – Continued

SCHEDULED MAINTENANCE (continued):

2. The Customer may request an adjustment in a scheduled maintenance outage up to 14 days in advance of the expected maintenance. Company approval, or disapproval with reason, for such adjustment shall be given within seven days of such request.
3. The Company may with reason cancel a scheduled maintenance outage at any time with seven days notice prior to the beginning of a scheduled maintenance outage. Subject to the mutual agreement of the Customer and the Company, that scheduled maintenance outage(s) canceled by the Company may be rescheduled.

Total Contract Demand, Supplementary Contract Demand, and Back-up Contract Demand

The Customer shall contract for Total Contract Demand. This is the sum of the Supplementary Contract Demand and the Back-up Contract Demand. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand prospectively at any time, provided there are facilities of adequate capacity, by providing notice to the Company. The Customer may elect to increase Total Contract Demand by increasing Supplementary Contract Demand and/or Back-up Contract Demand retroactively to the most recently completed Billing Period, provided there are facilities of adequate capacity, by providing notice to the Company by the statement due date of the Billing Period. The Supplementary Contract Demand may be reduced for a continuous period of each year provided that at least 12 month's written notice has been provided to the Company or as specified in contract. Only one request to reduce Supplementary Contract Demand may be outstanding for each account. Customer may reduce Back-up Contract Demand by providing written notice to PacifiCorp no less than six months in advance of the effective date of the desired reduction, provided, only one such request may be made in any 12-month period. Within 15 days of receipt of a timely written request by Customer, PacifiCorp shall advise Customer of the terms upon which PacifiCorp would accept a reduction in contract demand. A period of reduction shall commence at the beginning of a billing cycle and terminate at the end of a billing cycle.

FORCE MAJEURE: The Company shall not be subject to any liability or damages for inability to provide service, and the Customer shall not be subject to any liability or damage for such inability to receive service, to the extent that such inability shall be due to causes beyond the control of the party as specified in Electric Service Regulation No. 4, Supply and Use of Service, Section 3. Should any of the foregoing occur, the facilities charge shall be applied to only such Back-up Contract Demand as the Company is able to supply and the Customer is able to receive and the minimum Billing Demand applicable to Supplemental Power under this Schedule shall be waived. The Customer will have no liability for full service until such time as the Customer is able to resume such service, except for any term minimum guarantees designed to cover special facilities extension costs, if any. The party claiming Force Majeure under this provision shall make every reasonable attempt to remedy the cause thereof as diligently and expeditiously as possible.

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service

Submitted Under Case No. PAC-E-~~2412-0412~~

ISSUED: ~~August 13, 2012~~ May 31, 2024

EFFECTIVE: January 1, 20~~24~~23



I.P.U.C. No. 1

First Revision of Sheet No. 31.7
Canceling Original Sheet No. 31.7

Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Case No. PAC-E-~~2412-0412~~

ISSUED: ~~August 13, 2012~~ May 31, 2024

EFFECTIVE: January 1, 20~~24~~25

I.P.U.C. No. 1

~~Twelfth Eleventh~~ Revision of Sheet No. 35.2
~~Canceling Eleventh Tenth~~ Revision of Sheet No. 35.2

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 5/31/2025

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ ~~8169~~.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$ ~~19970~~.00 per Customer

Power Charge:

On-Peak kW \$ ~~19,806.95~~ per kW

Energy Charge:

Per kWh for all kWh ~~6.27965-3792¢~~

TIME PERIODS:

On-Peak 7:00 a.m. to 10:00 p.m., Monday thru Friday, except holidays.

Off-Peak All other times.

Holidays include only New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. When a holiday falls on a Saturday or Sunday, the Friday before the holiday (if the holiday falls on a Saturday) or the Monday following the holiday (if the holiday falls on a Sunday) will be considered a holiday and consequently Off-Peak.

POWER: The On-Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the On-Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

Power Factor: This rate is based on the Customer maintaining at all times a Power factor of 85% lagging, or higher, as determined by measurement. If the average Power factor is found to be less than 85% lagging the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the Power factor is less than 85%.

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:
\$0.84 per kW

Minimum: Customer Service Charge plus applicable Demand and Energy charges.

(continued)

Submitted Under ~~Advice Case~~ No. ~~23-04~~PAC-E-24-04

ISSUED: ~~January 18, 2023~~ May 31, 2024

EFFECTIVE: ~~January~~ February 17, 2025

I.P.U.C. No. 1

Twelfth ~~Eleventh~~ Revision of Sheet No. 35.2
Canceling ~~Eleventh~~ Tenth Revision of Sheet No. 35.2

(Continued)

(continued)

Submitted Under ~~Advice~~ Case No. ~~23-04~~ PAC-E-24-04

ISSUED: ~~January 18, 2023~~ May 31, 2024

EFFECTIVE: ~~January~~ February 17, 2025~~3~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 35.3
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 35.3

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued

MONTHLY BILL: (continued)

For Billing Effective between 6/1/2025 to 12/31/2025

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ 81.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$199.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak 12.6098¢ per kWh

Off-Peak 9.6424¢ per kWh

Billing Months November through May, Inclusive

On-Peak 11.4380¢ per kWh

Off-Peak 8.7463¢ per kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ 88.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$216.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak 13.6894¢ per kWh

Off-Peak 10.4679¢ per kWh

Billing Months November through May, Inclusive

On-Peak 12.4172¢ per kWh

Off-Peak 9.4951¢ per kWh

TIME PERIODS:

On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.

June through October inclusive
3:00 p.m. to 11:00 p.m., all days.

Off-Peak: All other times.

(continued)

Submitted Under Case No. PAC-E-24-041-07

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

ELECTRIC SERVICE SCHEDULE NO. 35 - Continued

MONTHLY BILL: (continued)

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

Minimum: Customer Service Charge plus applicable Energy charges.

~~———— **POWER:** The On Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15 minute period of Customer's greatest use during the On Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.~~

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this schedule under either of the following conditions:

- (a) Customer may contract for service under this schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.
- (b) Customer may contract for seasonal service under this schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 5/31/2025

\$ ~~972828~~.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388040.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective between 6/1/2025 to 12/31/2025

\$ 972.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

\$ 1,056.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,592.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

I.P.U.C. No. 1

Original Sheet No. 35.4

CONTRACT PERIOD: One year or longer.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under Case No. PAC-E-~~24-041-07~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

Twelfth ~~Eleventh~~ Revision of Sheet No. 35A.2
Canceling ~~Tenth~~ Eleventh Revision of Sheet No. 35A.2

ELECTRIC SERVICE SCHEDULE NO. 35A - Continued

MONTHLY BILL:

For Billing Effective between 1/1/2025 to 5/31/2025

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ ~~8169~~.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$ ~~19970~~.00 per Customer

Power Charge:

On-Peak kW \$ ~~19,806.95~~ per kW

Energy Charge:

Per kWh for all kWh ~~5.37926~~.2796¢

TIME PERIODS:

On-Peak 7:00 a.m. to 10:00 p.m., Monday thru Friday, except holidays.
Off-Peak All other times.

Holidays include only New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. When a holiday falls on a Saturday or Sunday, the Friday before the holiday (if the holiday falls on a Saturday) or the Monday following the holiday (if the holiday falls on a Sunday) will be considered a holiday and consequently Off-Peak.

POWER: The On-Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the On-Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

Power Factor: This rate is based on the Customer maintaining at all times a Power factor of 85% lagging, or higher, as determined by measurement. If the average Power factor is found to be less than 85% lagging the Power as recorded by the Company's meter will be increased by 3/4 of 1% for every 1% that the Power factor is less than 85%.

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

(continued)

Submitted Under ~~Advice~~ Case No. ~~23-04~~ PAC-E-24-04

ISSUED: ~~January 18, 2023~~ May 31, 2024

EFFECTIVE: ~~January~~ February 17, 2025



I.P.U.C. No. 1

~~Twelfth~~ ~~Eleventh~~ Revision of Sheet No. 35A.2
Canceling ~~Tenth~~ ~~Eleventh~~ Revision of Sheet No. 35A.2

Minimum: Customer Service Charge plus applicable Demand and Energy charges.

~~(Continued)~~

~~(continued)~~

Submitted Under ~~Advice Case~~ No. ~~23-04~~ PAC-E-24-04

ISSUED: ~~January 18, 2023~~ May 31, 2024

EFFECTIVE: ~~January~~ ~~February~~ 17, 2025

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 35A.3
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 35A.3

ELECTRIC SERVICE SCHEDULE NO. 35A - Continued

MONTHLY BILL: (continued)

For Billing Effective between 6/1/2025 to 12/31/2025

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ 81.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$199.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak 12.6098¢ per kWh

Off-Peak 9.6424¢ per kWh

Billing Months November through May, Inclusive

On-Peak 11.4380¢ per kWh

Off-Peak 8.7463¢ per kWh

For Billing Effective 1/1/2026

Customer Service Charge:

Secondary voltage delivery
(Less than 2300 volts) \$ 88.00 per Customer

Primary voltage delivery
(2300 volts or higher) \$216.00 per Customer

Energy Charge:

Billing Months June through October, Inclusive

On-Peak 13.6894¢ per kWh

Off-Peak 10.4679¢ per kWh

Billing Months November through May, Inclusive

On-Peak 12.4172¢ per kWh

Off-Peak 9.4951¢ per kWh

TIME PERIODS:

On-Peak: November through May inclusive
6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.

June through October inclusive
3:00 p.m. to 11:00 p.m., all days.

Off-Peak: All other times.

(continued)

Submitted Under Case No. PAC-E-21-0724-04

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025~~2~~

I.P.U.C. No. 1

~~Sixth Fifth~~ Revision of Sheet No. 35A.3
Canceling ~~Fifth Fourth~~ Revision of Sheet No. 35A.3

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

Minimum: Customer Service Charge plus applicable Energy charges.

MONTHLY BILLING REDUCTION: Rates in this schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

POWER: The On-Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15-minute period of Customer's greatest use during the On-Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this schedule under either of the following conditions:

- (a) Customer may contract for service under this schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.
- (b) Customer may contract for seasonal service under this schedule with a net minimum seasonal payment as follows:

\$ 828.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts, and
\$2,040.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment.

Contiguous parcels of land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025



I.P.U.C. No. 1

Sixth ~~Fifth~~ Revision of Sheet No. 35A.3
Canceling ~~Fifth~~ Fourth Revision of Sheet No. 35A.3

(Continued)

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 35A.4
Canceling Original Sheet No. 35A.4

ELECTRIC SERVICE SCHEDULE NO. 35A — Continued

MONTHLY BILL: (continued)

Voltage Discount: Where Customer takes service from Company's available lines of 2,300 volts or higher and provides and maintains all transformers and other necessary equipment, the voltage discount based on highest measured Power during the billing cycle will be:

\$0.84 per kW

Minimum: Customer Service Charge plus applicable Energy charges.

MONTHLY BILLING REDUCTION: Rates in this schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under "Monthly Rates" in the currently effective Electric Service Schedule No. 34.

POWER: The On Peak kW shall be the kW as shown by or computed from the readings of Company's Power meter for the 15 minute period of Customer's greatest use during the On Peak periods during the month as previously defined, adjusted for Power Factor as specified, determined to the nearest kW.

SEASONAL SERVICE: Service for annually recurring periods of seasonal use where service is normally discontinued or curtailed during a part of the year may be contracted for under this schedule under either of the following conditions:

(a) Customer may contract for service under this schedule on a year-round basis paying for all service, including transformer losses where applicable, under the rates set forth under "Monthly Bill" above including the monthly minimum bill during those months service is curtailed or is not utilized in the Customer's operation.

(b) Customer may contract for seasonal service under this schedule with a net minimum seasonal payment as follows:

For Billing Effective between 1/1/2025 to 5/31/2025

\$ 972.00 plus Power and Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Power and Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective between 6/1/2025 to 12/31/2025

\$ 972.00 plus Energy Charges for Customer taking service at less than 2300 volts, and

\$2,388.00 plus Energy Charges for Customer taking service at 2300 volts or higher.

For Billing Effective 1/1/2026

(continued)

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025

I.P.U.C. No. 1

First Revision of Sheet No. 35A.4
Canceling Original Sheet No. 35A.4

\$ 1,056.00 plus Energy Charges for Customer taking service at less than
2300 volts, and
\$2,592.00 plus Energy Charges for Customer taking service at 2300 volts or
higher.

~~—— SPECIAL CONDITION: (continued)~~

~~—— A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:~~

- ~~— size~~
- ~~— use~~
- ~~— ownership~~
- ~~— control~~
- ~~— operating practices~~
- ~~— distance between parcels~~
- ~~— custom in the trade~~
- ~~— billing treatment by the utility~~

~~—— Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the customer may appeal the decision to the Idaho Public Utilities Commission.~~

~~—— ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.~~

(continued)

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025

I.P.U.C. No. 1

Original Sheet No. 35A.5

ELECTRIC SERVICE SCHEDULE NO. 35A — Continued

CONTRACT PERIOD: One year or longer.

SPECIAL CONDITION: Farm use means all usual farm electrical loads for raising of crops, livestock or pasturage and includes primary processing necessary for safe and efficient storage or shipment.

Contiguous parcels of land under single-ownership or leasehold shall be considered to be one Farm and noncontiguous parcels of land under single-ownership or leasehold shall be considered as one Farm unit when operated as a single Farm, unless demonstrated otherwise by the owner or lessee of the parcels.

SPECIAL CONDITION: ~~(continued)~~

A number of factors shall determine whether contiguous or noncontiguous parcels constitute one or more Farms. These factors shall include, but are not limited to:

- size
- use
- ownership
- control
- operating practices
- distance between parcels
- custom in the trade
- billing treatment by the utility

Customers who feel they meet the definitions of a Farm will have to make application with the Company for review. If Customer application is denied by the Company, the customer may appeal the decision to the Idaho Public Utilities Commission.

ELECTRIC SERVICE REGULATIONS: Service under this Schedule will be in accordance with the terms of the Electric Service Agreement between the Customer and the Company. The Electric Service Regulations of the Company on file with and approved by the Idaho Public Utilities Commission, including future applicable amendments, will be considered as forming a part of and incorporated in said Agreement.

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~ May 31, 2024

EFFECTIVE: ~~September 15, 2006~~ January 1, 2025

I.P.U.C. No. 1 ~~Fifteenth~~ ~~Fourteenth~~ Revision of Sheet No. 36.2
 Canceling ~~Fourteenth~~ ~~Thirteenth~~ Revision of Sheet No. 36.2

ELECTRIC SERVICE SCHEDULE NO. 36 - Continued

MONTHLY BILL:

	16/1/2025 to 5/31/2025	6/1/2025 to 12/31/2025	16/1/2026 to 5/31/2026	6/1/2026 to 5/31/2027	6/1/2027
Customer Service Charge					
Per customer	\$ 20.75 17.75	\$23.50 0.75	\$23.50	\$26.50	\$29.25
Energy Charge (¢/kWh)					
Billing Months May through October inclusive					
On-Peak kWh	16.9478 4.8656	14.5112			
Off-Peak kWh	5.9765 2.422	5.1172			
Billing Months November through April inclusive					
On-Peak kWh	14.5198 2.7359	12.4322			
Off-Peak kWh	5.4947 4.8196	4.7047			
Billing Months June through October inclusive					
On-Peak kWh		18.4018	20.0134 15.5632	19.6104 5.142	19.2409 4.7738
Off-Peak kWh		5.8588	6.3719 4.9922	6.2436 4.8672	6.1260 4.7423
Billing Months November through May inclusive					
On-Peak kWh		15.7655	17.1462 3.3335	16.8009 2.9726	16.4844 2.6572
Off-Peak kWh		5.3865	5.8583 4.5898	5.7403 4.4749	5.6321 4.36
Seasonal Service Charge					
Minimum per season per customer	\$ 249 3.00	\$ 282 49.00	\$282.00	\$318.00	\$351.00

On Peak:

Before June 1, 2025 - May through October inclusive
 8:00 a.m. to 11:00 p.m., Monday through Friday, except holidays.

November through April inclusive
 7:00 a.m. to 10:00 p.m., Monday through Friday, except holidays.

Holidays include only: New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

On and after June 1, 2025 - June through October inclusive
 3:00 p.m. to 11:00 p.m., all days.

November through May inclusive
 6:00 a.m. to 9:00 a.m. and 6:00 p.m. to 11:00 p.m., all days.

Off Peak:

All other kWh usage.

SEASONAL SERVICE: When seasonable service is supplied under this Schedule, the minimum seasonal charge will be applied plus energy charges.

CONTRACT PERIOD: One year or longer.

Submitted Under Case No. PAC-E-~~22-15~~24-04

ISSUED: ~~June 9, 2023~~ May 31, 2024

EFFECTIVE: ~~January 1, 2025~~ June 1, 2025



I.P.U.C. No. 1

Fifteenth ~~Fourteenth~~ Revision of Sheet No. 36.2
Canceling ~~Fourteenth~~ ~~Thirteenth~~ Revision of Sheet No. 36.2

MONTHLY BILLING REDUCTION: Rates in this schedule shall be reduced by the monthly kilowatt-hour credit adjustment set forth under “Monthly Rates” in the currently effective Electric Service Schedule No. 34.

(Continued)

Submitted Under Case No. PAC-E-~~22-1524-04~~

ISSUED: ~~June 9, 2023~~ May 31, 2024

EFFECTIVE: ~~January 1, 2025~~

I.P.U.C. No. 1

Thirteenth ~~Twelfth~~ Revision of Sheet No. 400.1
Canceling ~~Twelfth~~ Eleventh Revision of Sheet No. 400.1

ROCKY MOUNTAIN POWER
ELECTRIC SERVICE SCHEDULE NO. 400

STATE OF IDAHO

Special Contract

PURPOSE: The purpose of this Schedule is to describe generally the terms and conditions provided by the Company pursuant to a Special Contract approved by the Idaho Public Utility Commission.

Availability

This schedule is available for firm and interruptible retail service of electric power and energy delivered for all service required on the Customer's premises by customers contracting for not less than 150,000 kW as of May 18, 2006 and as provided in the Electric Service Agreement between the two parties.

-Monthly Charge

For Billing Effective between 1/1/2025 to 12/31/2025

Firm Power and Energy:

Firm Energy Charge: ~~38.9033-260~~ mills per kilowatt hour

Customer Charge: \$1, ~~820556.00~~ per Billing Period

Firm Demand Charge: \$~~18.255-64~~ per kW

Interruptible Power and Energy:

Interruptible Energy Charge: ~~38.9033-260~~ mills per kilowatt hour

Interruptible Demand Charge: Firm Demand charge minus Interruptible Credit

Excess KVAR: \$0.96/KVAR

Replacement Energy:

Adjusted Index Price multiplied by Replacement Energy.

~~Tariff Rates: The Commission approved rates applicable to the Special Contract Customer, including, but not limited to, customer charges, demand charges, energy charges, surcharges, and credits, as specified in Idaho Electric Service Schedule No. 400 or its successor.~~

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

Thirteenth ~~Twelfth~~ Revision of Sheet No. 400.1
Canceling ~~Twelfth~~ Eleventh Revision of Sheet No. 400.1

(continued)

Submitted Under Case No. PAC-E-~~21-0724-04~~

ISSUED: ~~November 8, 2021~~ May 31, 2024

EFFECTIVE: January 1, 202~~5~~2

I.P.U.C. No. 1

Original Sheet No. 400.2

ELECTRIC SERVICE SCHEDULE NO. 400 - Continued

For Billing Effective 1/1/2026

Firm Power and Energy:

Firm Energy Charge: 42.260 mills per kilowatt hour

Customer Charge: \$1,977.00 per Billing Period

Firm Demand Charge: \$19.82 per kW

Interruptible Power and Energy:

Interruptible Energy Charge: 42.260 mills per kilowatt hour

Interruptible Demand Charge: Firm Demand charge minus Interruptible Credit

Excess KVAR: \$0.96/KVAR

Replacement Energy:

Adjusted Index Price multiplied by Replacement Energy.

Tariff Rates: The Commission approved rates applicable to the Special Contract Customer, including, but not limited to, customer charges, demand charges, energy charges, surcharges, and credits, as specified in Idaho Electric Service Schedule No. 400 or its successor.

I.P.U.C. No. 1

First Revision of Sheet No. 3R.1
Canceling Original Sheet No. 3R.1

ELECTRIC SERVICE REGULATION NO. 3

STATE OF IDAHO

Electric Service Agreements

1. APPLICATION FOR SERVICE

Each Applicant for electric service may be required to sign the Company's standard application for electric service or a contract before service is supplied by the Company. For electric service in large quantity or under special conditions, the Company may require a suitable written agreement or contract. No such agreement, contract or any modification thereof shall be binding upon the Company until executed by its duly authorized representative. Executed agreements and contracts shall be to the benefit of and be binding upon the heirs, administrators, executors, successors in interest and assigns of the Customer and Company.

In any case where two or more parties join in one application for electric service, such parties shall be jointly and severally liable. Only one bill shall be rendered for electric service unless specifically contracted otherwise.

When a change of customer occurs, notice of such change must be given to Company prior to the date of such change. The outgoing Customer will be held responsible for all service supplied at the location until such notice has been received by Company.

Transfer of service requires that the person to whom the service is to be transferred make application to the Company, qualify as a Customer and agree to assume responsibility for the billing for service, including minimums, from that date forward.

An Applicant's service may be connected after normal office hours as described in Schedule 300, provided the conditions shown under Rule 25 2. (c) are met and the Applicant pays the charge as specified in Schedule 300.

2. IMPLIED SERVICE AGREEMENT

In the absence of a signed application, agreement or contract, the delivery of electric service by the Company and the acceptance thereof by the Customer shall be deemed to constitute an agreement or contract between the Customer and the Company.

(Continued)

Submitted Under ~~Advice Letter~~ Case No. ~~06-06~~PAC-E-24-04

ISSUED: ~~August 14, 2006~~May 31, 2024

EFFECTIVE: ~~September 15, 2006~~January 1, 2025

I.P.U.C. No. 1

~~Fifth Fourth~~ Revision of Sheet No. 12R.2
Canceling ~~FourthThird~~ Revision of Sheet No. 12R.2

1. **CONDITIONS AND DEFINITIONS** (continued)

- (c) **Engineering Costs** -- (continued)
If the Applicant or Customer requests changes that require additional estimates, they must advance the Company's estimated Engineering Costs, but not less than the minimum specified in Schedule 300 for each additional estimate. The Company will not refund or credit this payment.
- (d) **Extension** -- A branch from, or a continuation of, a Company owned transmission or distribution line where a line has not been removed, at customer request, within the last five (5) years. An extension may be single-phase, three-phase, a conversion of a single-phase line to a three-phase line, the provision of additional capacity in existing lines, substations or other facilities, or addition of new distribution or transmission facilities. The Company will own, operate and maintain all Extensions made under this regulation.
- (e) **Extension Allowance** -- The Extension Allowance is the portion of the Extension that the Company provides or allows without cost to the Applicant. The portion will vary with the class of service that the Applicant requests and the Applicant's total load request, and is the lesser of: the maximum potential extension allowance; or the Extension Cost. The Extension Allowance does not include costs resulting from: additional voltages; duplicate facilities; additional points of delivery; or any other Applicant requested facilities that add to, or substitute for, the Company's standard construction methods or preferred route. An Extension Allowance will be provided only if the Company has reasonable assurance as to the permanent continuation of required revenue. The Extension Allowance is not available to customers receiving electric service under special pricing contracts.
- (f) **Extension Costs** -- Extension Costs are the Company's total costs for constructing an Extension using the Company's standard construction methods, including services, transformers and meters, labor, materials and overheads.
- (g) **Extension Limits** -- The provisions of this regulation apply to Line Extensions that require standard construction and will produce sufficient revenues to cover the ongoing costs associated with them. The Company will construct Line Extensions with special requirements or limited revenues under the terms of special contracts.

Examples of special requirements include, but are not limited to, unusual costs incurred for obtaining rights-of-way, overtime wages, use of special equipment and facilities, accelerated work schedules to meet the applicant's request, or non-standard construction requirements.

Examples of limited revenues include, but are not limited to, jobs where the line extension cost is high relative to the revenue, speculative loads and service to loads that will not have permanent ongoing revenue.

Submitted Under Case No. PAC-E-~~23-2124-04~~

ISSUED: ~~January 4~~ May 31, 2024

EFFECTIVE: January 1, 20254

I.P.U.C. No. 1

Fifth ~~Fourth~~ Revision of Sheet No. 12R.2
Canceling ~~Fourth~~ Third Revision of Sheet No. 12R.2

(Continued)

Submitted Under Case No. PAC-E-~~23-21~~24-04

ISSUED: ~~January 4~~ May 31, 2024

EFFECTIVE: January 1, 2025~~4~~

I.P.U.C. No. 1 **~~Fifth-Sixth~~ Revision of Sheet No. 12R.7**
Canceling ~~Fourth-Fifth~~ Revision of Sheet No. 12R.7

2. RESIDENTIAL EXTENSIONS (continued)

(e) Underground Extensions

The Company will construct underground Extensions when requested by the Applicant or if required by local ordinance or conditions. In addition to the requirements of the preceding sections, the Applicant must provide, at their expense, all trenching and backfilling, imported backfill material, conduits, and equipment foundations that the Company requires for the Extension.

For conversion of any existing overhead facilities to underground, the terms of Section 6. Relocation or Replacement of Facilities apply.

3. NONRESIDENTIAL EXTENSIONS

Applicant loads of a speculative nature or of questionable permanency either in duration or size of load that exceed the Company's engineering loading limits for one circuit at the local primary distribution voltage shall take delivery at the locally available transmission voltage (at or above 46,000 volts).

(a) Extension Allowances – Delivery at 46,000 Volts and above

The Company will grant Customers taking service at 46,000 volts or greater an extension allowance of the meter, current transformers and potential transformers necessary to measure the Customer's usage. Other than the extension allowance, the Customer is subject to the same Extension provisions as a Customer who takes service at less than 46,000 volts.

(b) Extension Allowances – Delivery at less than 46,000 Volts

(1) Less than 1,000 kVA

The Company will grant Nonresidential Applicants requiring less than 1,000 kVA an Extension Allowance equal to nine (9) times the estimated average monthly revenue the Applicant will pay the Company. The Applicant must advance the costs exceeding the Extension Allowance prior to the start of construction.

The Company may require the Customer to pay a Contract Minimum Billing for five (5) years. Remote Service customers must pay a Contract Minimum Billing for as long as service is taken, but in no case less than five (5) years, nor more than 30 years.

(2) 1,000 kVA or Greater, but less than 25,000 kVA

The Company will grant Nonresidential Applicants requiring 1,000 kVA or greater, but less than 25,000 kVA, an Extension Allowance equal to nine (9) times the estimated average monthly revenue the Applicant will pay the Company. The Applicant must advance the costs exceeding the Extension Allowance prior to the start of construction. ~~Fifty percent of the advance is due when the contract is executed with the remaining balance due upon completion of the Extension.~~

(continued)

Submitted Under Case No. ~~PAC-E-23-21~~PAC-E-24-04

ISSUED: ~~January 4, 2024~~ May 31, 2024

EFFECTIVE: ~~January 1, 2024~~ January 1, 2025

Case No. PAC-E-24-04
Exhibit No. 59
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Monthly Bill Comparisons

May 2024

**Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 1
Schedule 1
Residential Service**

kWh	Monthly Billing ¹				Change			
	Present		Proposed		\$		%	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
100	\$24.62	\$22.81	\$30.90	\$29.08	\$6.27	\$6.27	25.5%	27.5%
200	\$36.69	\$33.06	\$44.88	\$41.25	\$8.19	\$8.19	22.3%	24.8%
300	\$48.75	\$43.31	\$58.86	\$53.42	\$10.11	\$10.11	20.7%	23.3%
400	\$60.81	\$53.56	\$72.84	\$65.59	\$12.03	\$12.03	19.8%	22.5%
500	\$72.88	\$63.81	\$86.83	\$77.76	\$13.95	\$13.95	19.1%	21.9%
600	\$84.94	\$74.07	\$100.81	\$89.93	\$15.87	\$15.87	18.7%	21.4%
700	\$97.01	\$84.32	\$114.79	\$102.10	\$17.79	\$17.79	18.3%	21.1%
734 s	\$101.74	\$87.80	\$120.18	\$106.24	\$18.44		18.1%	
800	\$110.92	\$94.57	\$130.62	\$114.27	\$19.70	\$19.70	17.8%	20.8%
836 a	\$115.93	\$98.26	\$136.32	\$118.65	\$20.39	\$20.39	17.6%	20.8%
900	\$124.83	\$104.82	\$146.46	\$126.44	\$21.62	\$21.62	17.3%	20.6%
909 w	\$126.09	\$105.74	\$147.88	\$127.54	\$21.79	\$21.79	17.3%	20.6%
1,000	\$138.75	\$115.07	\$162.29	\$138.61	\$23.54	\$23.54	17.0%	20.5%
1,200	\$166.57	\$138.66	\$193.95	\$166.03	\$27.38	\$27.38	16.4%	19.7%
1,400	\$194.40	\$162.24	\$225.62	\$193.46	\$31.21	\$31.21	16.1%	19.2%
1,600	\$222.23	\$185.83	\$257.28	\$220.88	\$35.05	\$35.05	15.8%	18.9%
1,800	\$250.06	\$209.41	\$288.94	\$248.30	\$38.89	\$38.89	15.6%	18.6%
2,000	\$277.88	\$233.00	\$320.61	\$275.72	\$42.73	\$42.73	15.4%	18.3%
2,500	\$347.45	\$291.96	\$399.77	\$344.27	\$52.32	\$52.32	15.1%	17.9%
3,000	\$417.02	\$350.92	\$478.93	\$412.83	\$61.91	\$61.91	14.8%	17.6%
5,000	\$695.29	\$586.77	\$795.56	\$687.05	\$100.28	\$100.28	14.4%	17.1%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

s, w, a: Monthly average usage for summer, winter and annual respectively.

Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 1
Schedule 36
Residential Service-Optional Time of Day

kWh	Monthly Billing ¹				Change			
	Present		Proposed		\$		%	
	Summer ²	Winter ³	Summer ²	Winter ³	Summer	Winter	Summer	Winter
100	\$29.09	\$27.73	\$34.40	\$32.84	\$5.30	\$5.11	18.2%	18.4%
150	\$34.54	\$32.50	\$40.96	\$38.63	\$6.42	\$6.13	18.6%	18.9%
200	\$40.00	\$37.26	\$47.52	\$44.41	\$7.53	\$7.15	18.8%	19.2%
300	\$50.90	\$46.80	\$60.65	\$55.98	\$9.76	\$9.18	19.2%	19.6%
400	\$61.80	\$56.34	\$73.78	\$67.55	\$11.98	\$11.22	19.4%	19.9%
500	\$72.70	\$65.87	\$86.91	\$79.12	\$14.21	\$13.25	19.5%	20.1%
600	\$83.60	\$75.41	\$100.03	\$90.69	\$16.44	\$15.29	19.7%	20.3%
700	\$94.50	\$84.94	\$113.16	\$102.27	\$18.66	\$17.32	19.7%	20.4%
800	\$105.40	\$94.48	\$126.29	\$113.84	\$20.89	\$19.36	19.8%	20.5%
900	\$116.30	\$104.01	\$139.42	\$125.41	\$23.12	\$21.39	19.9%	20.6%
1,000	\$127.20	\$113.55	\$152.54	\$136.98	\$25.34	\$23.43	19.9%	20.6%
1,200	\$149.00	\$132.62	\$178.80	\$160.12	\$29.80	\$27.50	20.0%	20.7%
1,400	\$170.80	\$151.69	\$205.05	\$183.26	\$34.25	\$31.57	20.1%	20.8%
1,600	\$192.61	\$170.76	\$231.31	\$206.40	\$38.70	\$35.64	20.1%	20.9%
1,800	\$214.41	\$189.83	\$257.56	\$229.55	\$43.16	\$39.71	20.1%	20.9%
2,000	\$236.21	\$208.90	\$283.82	\$252.69	\$47.61	\$43.79	20.2%	21.0%
2,500	\$290.71	\$256.58	\$349.46	\$310.54	\$58.74	\$53.96	20.2%	21.0%
3,000	\$345.22	\$304.26	\$415.09	\$368.40	\$69.88	\$64.14	20.2%	21.1%
5,000	\$563.23	\$494.96	\$677.64	\$599.81	\$114.41	\$104.85	20.3%	21.2%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

² Bills are based on 44%-56% on-peak to off-peak ratio in the summer

³ Bills are based on 42%-58% on-peak to off-peak ratio in the winter

Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 1
Schedule 6
General Service - Large Power - Secondary

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer	Winter	Summer	Winter			
50	5,000	\$1,051.07	\$981.88	\$1,242.80	\$1,162.34	18.2%	18.4%	18.3%
	15,000	\$1,679.25	\$1,610.07	\$2,011.53	\$1,931.07	19.8%	19.9%	19.9%
	25,000	\$2,307.44	\$2,238.25	\$2,780.26	\$2,699.80	20.5%	20.6%	20.6%
	35,000	\$2,935.63	\$2,866.44	\$3,548.99	\$3,468.53	20.9%	21.0%	21.0%
100	10,000	\$2,063.19	\$1,924.81	\$2,440.51	\$2,279.58	18.3%	18.4%	18.4%
	30,000	\$3,319.56	\$3,181.18	\$3,977.97	\$3,817.04	19.8%	20.0%	19.9%
	50,000	\$4,575.93	\$4,437.56	\$5,515.43	\$5,354.50	20.5%	20.7%	20.6%
	70,000	\$5,832.30	\$5,693.93	\$7,052.89	\$6,891.96	20.9%	21.0%	21.0%
500	50,000	\$10,160.13	\$9,468.26	\$12,022.13	\$11,217.50	18.3%	18.5%	18.4%
	150,000	\$16,442.00	\$15,750.12	\$19,709.43	\$18,904.80	19.9%	20.0%	20.0%
	250,000	\$22,723.86	\$22,031.99	\$27,396.73	\$26,592.10	20.6%	20.7%	20.6%
	350,000	\$29,005.72	\$28,313.85	\$35,084.03	\$34,279.40	21.0%	21.1%	21.0%
1,000	100,000	\$20,281.31	\$18,897.56	\$23,999.15	\$22,389.90	18.3%	18.5%	18.4%
	300,000	\$32,845.04	\$31,461.29	\$39,373.75	\$37,764.50	19.9%	20.0%	20.0%
	500,000	\$45,408.77	\$44,025.02	\$54,748.36	\$53,139.11	20.6%	20.7%	20.6%
	700,000	\$57,972.50	\$56,588.75	\$70,122.96	\$68,513.71	21.0%	21.1%	21.0%
3,000	300,000	\$60,766.04	\$56,614.79	\$71,907.25	\$67,079.50	18.3%	18.5%	18.4%
	900,000	\$98,457.23	\$94,305.98	\$118,031.06	\$113,203.31	19.9%	20.0%	20.0%
	1,500,000	\$136,148.41	\$131,997.16	\$164,154.87	\$159,327.12	20.6%	20.7%	20.6%
	2,100,000	\$173,839.60	\$169,688.35	\$210,278.68	\$205,450.93	21.0%	21.1%	21.0%
5,000	500,000	\$101,250.77	\$94,332.02	\$119,815.36	\$111,769.11	18.3%	18.5%	18.4%
	1,500,000	\$164,069.41	\$157,150.66	\$196,688.37	\$188,642.12	19.9%	20.0%	20.0%
	2,500,000	\$226,888.05	\$219,969.30	\$273,561.38	\$265,515.13	20.6%	20.7%	20.6%
	3,500,000	\$289,706.70	\$282,787.95	\$350,434.40	\$342,388.15	21.0%	21.1%	21.0%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 1
 Schedule 6A
 General Service - Large Power - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer	Winter	Summer	Winter			
50	5,000	\$1,014.19	\$945.00	\$1,205.92	\$1,125.46	18.9%	19.1%	19.0%
	15,000	\$1,568.61	\$1,499.43	\$1,900.89	\$1,820.43	21.2%	21.4%	21.3%
	25,000	\$2,123.04	\$2,053.85	\$2,595.86	\$2,515.40	22.3%	22.5%	22.4%
	35,000	\$2,677.47	\$2,608.28	\$3,290.83	\$3,210.37	22.9%	23.1%	23.0%
100	10,000	\$1,989.43	\$1,851.05	\$2,366.75	\$2,205.82	19.0%	19.2%	19.1%
	30,000	\$3,098.28	\$2,959.90	\$3,756.69	\$3,595.76	21.3%	21.5%	21.4%
	50,000	\$4,207.13	\$4,068.76	\$5,146.63	\$4,985.70	22.3%	22.5%	22.5%
	70,000	\$5,315.98	\$5,177.61	\$6,536.57	\$6,375.64	23.0%	23.1%	23.1%
500	50,000	\$9,791.33	\$9,099.46	\$11,653.33	\$10,848.70	19.0%	19.2%	19.1%
	150,000	\$15,335.60	\$14,643.72	\$18,603.03	\$17,798.40	21.3%	21.5%	21.4%
	250,000	\$20,879.86	\$20,187.99	\$25,552.73	\$24,748.10	22.4%	22.6%	22.5%
	350,000	\$26,424.12	\$25,732.25	\$32,502.43	\$31,697.80	23.0%	23.2%	23.1%
1,000	100,000	\$19,543.71	\$18,159.96	\$23,261.55	\$21,652.30	19.0%	19.2%	19.1%
	300,000	\$30,632.24	\$29,248.49	\$37,160.95	\$35,551.70	21.3%	21.6%	21.5%
	500,000	\$41,720.77	\$40,337.02	\$51,060.36	\$49,451.11	22.4%	22.6%	22.5%
	700,000	\$52,809.30	\$51,425.55	\$64,959.76	\$63,350.51	23.0%	23.2%	23.1%
3,000	300,000	\$58,553.24	\$54,401.99	\$69,694.45	\$64,866.70	19.0%	19.2%	19.1%
	900,000	\$91,818.83	\$87,667.58	\$111,392.66	\$106,564.91	21.3%	21.6%	21.5%
	1,500,000	\$125,084.41	\$120,933.16	\$153,090.87	\$148,263.12	22.4%	22.6%	22.5%
	2,100,000	\$158,350.00	\$154,198.75	\$194,789.08	\$189,961.33	23.0%	23.2%	23.1%
5,000	500,000	\$97,562.77	\$90,644.02	\$116,127.36	\$108,081.11	19.0%	19.2%	19.1%
	1,500,000	\$153,005.41	\$146,086.66	\$185,624.37	\$177,578.12	21.3%	21.6%	21.5%
	2,500,000	\$208,448.05	\$201,529.30	\$255,121.38	\$247,075.13	22.4%	22.6%	22.5%
	3,500,000	\$263,890.70	\$256,971.95	\$324,618.40	\$316,572.15	23.0%	23.2%	23.1%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 1
 Schedule 9
 General Service - High Voltage**

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer ²	Winter ³	Summer ²	Winter ³			
500	150,000	\$15,209.74	\$14,016.34	\$17,824.62	\$16,444.65	17.2%	17.3%	17.3%
	250,000	\$21,572.79	\$19,932.28	\$25,341.20	\$23,444.42	17.5%	17.6%	17.6%
	350,000	\$27,935.84	\$25,848.22	\$32,857.79	\$30,444.19	17.6%	17.8%	17.7%
1,000	300,000	\$30,038.19	\$27,651.38	\$35,208.50	\$32,448.56	17.2%	17.3%	17.3%
	500,000	\$42,764.28	\$39,483.26	\$50,241.66	\$46,448.09	17.5%	17.6%	17.6%
	700,000	\$55,490.37	\$51,315.14	\$65,274.82	\$60,447.63	17.6%	17.8%	17.7%
2,000	600,000	\$59,695.07	\$54,921.45	\$69,976.24	\$64,456.36	17.2%	17.4%	17.3%
	1,000,000	\$85,147.26	\$78,585.22	\$100,042.57	\$92,455.43	17.5%	17.6%	17.6%
	1,400,000	\$110,599.44	\$102,248.99	\$130,108.90	\$120,454.51	17.6%	17.8%	17.7%
3,000	900,000	\$89,351.96	\$82,191.53	\$104,743.99	\$96,464.17	17.2%	17.4%	17.3%
	1,500,000	\$127,530.24	\$117,687.18	\$149,843.48	\$138,462.78	17.5%	17.7%	17.6%
	2,100,000	\$165,708.51	\$153,182.83	\$194,942.97	\$180,461.39	17.6%	17.8%	17.7%
4,000	1,200,000	\$119,008.85	\$109,461.60	\$139,511.73	\$128,471.97	17.2%	17.4%	17.3%
	2,000,000	\$169,913.22	\$156,789.14	\$199,644.39	\$184,470.12	17.5%	17.7%	17.6%
	2,800,000	\$220,817.58	\$204,116.68	\$259,777.04	\$240,468.26	17.6%	17.8%	17.7%
5,000	1,500,000	\$148,665.74	\$136,731.68	\$174,279.48	\$160,479.78	17.2%	17.4%	17.3%
	2,500,000	\$212,296.19	\$195,891.10	\$249,445.29	\$230,477.46	17.5%	17.7%	17.6%
	3,500,000	\$275,926.65	\$255,050.52	\$324,611.11	\$300,475.14	17.6%	17.8%	17.7%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

² Bills are based on 43%-57% on-peak to off-peak ratio in the summer

³ Bills are based on 42%-58% on-peak to off-peak ratio in the winter

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 1
 Schedule 10-Irrigation
 Small Pumping Operations - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change	
		Present		Proposed		Season	Post Season
		Season	Post Season	Season	Post Season		
5	500	\$96.13	\$68.01	\$116.09	\$83.61	20.76%	22.94%
	1,500	\$198.60	\$156.87	\$243.81	\$195.47	22.76%	24.61%
	2,500	\$301.07	\$245.73	\$371.54	\$307.34	23.40%	25.07%
8	800	\$145.20	\$94.66	\$175.90	\$117.17	21.14%	23.77%
	2,400	\$309.15	\$236.84	\$380.26	\$296.15	23.00%	25.04%
	4,000	\$473.11	\$379.02	\$584.62	\$475.14	23.57%	25.36%
12	1,200	\$210.62	\$130.21	\$255.65	\$161.91	21.38%	24.35%
	3,600	\$456.55	\$343.48	\$562.19	\$430.39	23.14%	25.31%
	6,000	\$702.48	\$556.74	\$868.73	\$698.87	23.67%	25.53%

1. Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 1
 Schedule 10-Irrigation
 Large Pumping Operations - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change	
		Present		Proposed		Season	Post Season
		Season	Post Season	Season	Post Season		
12	1,200	\$238.30	\$130.21	\$288.45	\$161.91	21.04%	24.35%
	3,600	\$484.23	\$343.48	\$594.99	\$430.39	22.87%	25.31%
	6,000	\$730.16	\$556.74	\$901.53	\$698.87	23.47%	25.53%
20	2,000	\$369.15	\$201.30	\$447.95	\$251.41	21.35%	24.89%
	6,000	\$779.03	\$556.74	\$958.85	\$698.87	23.08%	25.53%
	10,000	\$1,188.91	\$912.19	\$1,469.75	\$1,146.34	23.62%	25.67%
50	5,000	\$859.83	\$467.88	\$1,046.07	\$587.01	21.66%	25.46%
	15,000	\$1,884.54	\$1,356.49	\$2,323.32	\$1,705.67	23.28%	25.74%
	25,000	\$2,909.25	\$2,245.11	\$3,600.58	\$2,824.33	23.76%	25.80%
100	10,000	\$1,677.63	\$912.19	\$2,042.93	\$1,146.34	21.77%	25.67%
	30,000	\$3,612.59	\$2,689.41	\$4,463.14	\$3,383.66	23.54%	25.81%
	50,000	\$5,204.18	\$4,466.64	\$6,480.47	\$5,620.99	24.52%	25.84%
200	20,000	\$3,313.24	\$1,800.80	\$4,036.66	\$2,265.00	21.83%	25.78%
	60,000	\$6,610.87	\$5,355.25	\$8,205.61	\$6,739.65	24.12%	25.85%
	100,000	\$9,794.04	\$8,909.70	\$12,240.26	\$11,214.30	24.98%	25.87%
500	50,000	\$7,647.78	\$4,466.64	\$9,346.37	\$5,620.99	22.21%	25.84%
	150,000	\$15,605.70	\$13,352.76	\$19,432.99	\$16,807.61	24.52%	25.87%
	250,000	\$23,563.62	\$22,238.89	\$29,519.62	\$27,994.24	25.28%	25.88%
1000	100,000	\$14,681.24	\$8,909.70	\$17,972.06	\$11,214.30	22.42%	25.87%
	300,000	\$29,745.35	\$26,681.95	\$37,145.94	\$33,587.55	24.88%	25.88%
	500,000	\$42,254.25	\$44,454.20	\$53,321.75	\$55,960.80	26.19%	25.88%

1. Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 1
 Schedule 23
 General Service - Small Power - Secondary**

kWh	Monthly Billing ¹				Change		
	Present		Proposed		Summer	Winter	Annual
	Summer	Winter	Summer	Winter			
0	\$18.45	\$18.45	\$21.53	\$21.53	16.7%	16.7%	16.7%
250	\$47.64	\$43.58	\$56.49	\$51.75	18.6%	18.8%	18.7%
500	\$76.83	\$68.71	\$91.46	\$81.98	19.0%	19.3%	19.2%
750	\$106.02	\$93.83	\$126.42	\$112.21	19.2%	19.6%	19.4%
1,000	\$135.21	\$118.96	\$161.39	\$142.44	19.4%	19.7%	19.6%
1,250	\$164.40	\$144.09	\$196.35	\$172.67	19.4%	19.8%	19.7%
1,500	\$193.60	\$169.22	\$231.32	\$202.89	19.5%	19.9%	19.7%
1,750	\$222.79	\$194.34	\$266.28	\$233.12	19.5%	20.0%	19.8%
2,000	\$251.98	\$219.47	\$301.25	\$263.35	19.6%	20.0%	19.8%
2,250	\$281.17	\$244.60	\$336.21	\$293.58	19.6%	20.0%	19.8%
2,500	\$310.36	\$269.73	\$371.18	\$323.81	19.6%	20.0%	19.9%
2,750	\$339.55	\$294.86	\$406.14	\$354.03	19.6%	20.1%	19.9%
3,000	\$368.74	\$319.98	\$441.11	\$384.26	19.6%	20.1%	19.9%
3,250	\$397.93	\$345.11	\$476.07	\$414.49	19.6%	20.1%	19.9%
3,500	\$427.12	\$370.24	\$511.04	\$444.72	19.6%	20.1%	19.9%
3,750	\$456.31	\$395.37	\$546.00	\$474.95	19.7%	20.1%	19.9%
4,000	\$485.50	\$420.50	\$580.97	\$505.17	19.7%	20.1%	19.9%
4,250	\$514.70	\$445.62	\$615.93	\$535.40	19.7%	20.1%	19.9%
4,500	\$543.89	\$470.75	\$650.90	\$565.63	19.7%	20.2%	20.0%
4,750	\$573.08	\$495.88	\$685.87	\$595.86	19.7%	20.2%	20.0%
5,000	\$602.27	\$521.01	\$720.83	\$626.09	19.7%	20.2%	20.0%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 2
Schedule 1
Residential Service**

kWh	Monthly Billing ¹				Change			
	Present		Proposed		\$		%	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
100	\$34.70	\$32.97	\$35.55	\$33.82	\$0.85	\$0.85	2.5%	2.6%
200	\$48.13	\$44.68	\$49.83	\$46.38	\$1.70	\$1.70	3.5%	3.8%
300	\$61.56	\$56.38	\$64.11	\$58.93	\$2.55	\$2.55	4.1%	4.5%
400	\$75.00	\$68.08	\$78.40	\$71.48	\$3.40	\$3.40	4.5%	5.0%
500	\$88.43	\$79.79	\$92.68	\$84.04	\$4.25	\$4.25	4.8%	5.3%
600	\$101.86	\$91.49	\$106.96	\$96.59	\$5.10	\$5.10	5.0%	5.6%
700	\$115.29	\$103.19	\$121.24	\$109.15	\$5.95	\$5.95	5.2%	5.8%
734 s	\$120.46	\$107.17	\$126.70	\$113.41	\$6.24		5.2%	
800	\$130.48	\$114.90	\$137.29	\$121.70	\$6.80	\$6.80	5.2%	5.9%
836 a	\$135.95	\$119.11	\$143.06	\$126.22	\$7.11	\$7.11	5.2%	6.0%
900	\$145.68	\$126.60	\$153.33	\$134.25	\$7.65	\$7.65	5.3%	6.0%
909 w	\$147.05	\$127.65	\$154.78	\$135.38	\$7.73	\$7.73	5.3%	6.1%
1,000	\$160.87	\$138.30	\$169.38	\$146.81	\$8.50	\$8.50	5.3%	6.1%
1,200	\$191.26	\$164.65	\$201.46	\$174.85	\$10.20	\$10.20	5.3%	6.2%
1,400	\$221.65	\$190.99	\$233.55	\$202.90	\$11.90	\$11.90	5.4%	6.2%
1,600	\$252.04	\$217.34	\$265.64	\$230.94	\$13.61	\$13.61	5.4%	6.3%
1,800	\$282.43	\$243.68	\$297.73	\$258.99	\$15.31	\$15.31	5.4%	6.3%
2,000	\$312.81	\$270.03	\$329.82	\$287.03	\$17.01	\$17.01	5.4%	6.3%
2,500	\$388.78	\$335.89	\$410.04	\$357.15	\$21.26	\$21.26	5.5%	6.3%
3,000	\$464.75	\$401.75	\$490.26	\$427.26	\$25.51	\$25.51	5.5%	6.3%
5,000	\$768.64	\$665.19	\$811.15	\$707.71	\$42.52	\$42.52	5.5%	6.4%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

s, w, a: Monthly average usage for summer, winter and annual respectively.

Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 2
Schedule 36
Residential Service-Optional Time of Day

kWh	Monthly Billing ¹				Change			
	Present		Proposed		\$		%	
	Summer ²	Winter ³	Summer ²	Winter ³	Summer	Winter	Summer	Winter
100	\$37.80	\$36.13	\$38.82	\$37.01	\$1.02	\$0.87	2.7%	2.4%
150	\$44.66	\$42.15	\$46.19	\$43.46	\$1.53	\$1.31	3.4%	3.1%
200	\$51.52	\$48.17	\$53.56	\$49.92	\$2.04	\$1.75	4.0%	3.6%
300	\$65.23	\$60.22	\$68.30	\$62.84	\$3.06	\$2.62	4.7%	4.4%
400	\$78.95	\$72.26	\$83.04	\$75.76	\$4.09	\$3.50	5.2%	4.8%
500	\$92.67	\$84.30	\$97.77	\$88.68	\$5.11	\$4.37	5.5%	5.2%
600	\$106.38	\$96.34	\$112.51	\$101.59	\$6.13	\$5.25	5.8%	5.4%
700	\$120.10	\$108.39	\$127.25	\$114.51	\$7.15	\$6.12	6.0%	5.7%
800	\$133.81	\$120.43	\$141.98	\$127.43	\$8.17	\$7.00	6.1%	5.8%
900	\$147.53	\$132.47	\$156.72	\$140.35	\$9.19	\$7.87	6.2%	5.9%
1,000	\$161.25	\$144.52	\$171.46	\$153.27	\$10.21	\$8.75	6.3%	6.1%
1,200	\$188.68	\$168.60	\$200.93	\$179.10	\$12.26	\$10.50	6.5%	6.2%
1,400	\$216.11	\$192.69	\$230.41	\$204.94	\$14.30	\$12.25	6.6%	6.4%
1,600	\$243.54	\$216.77	\$259.88	\$230.77	\$16.34	\$14.00	6.7%	6.5%
1,800	\$270.97	\$240.86	\$289.36	\$256.61	\$18.38	\$15.75	6.8%	6.5%
2,000	\$298.40	\$264.95	\$318.83	\$282.44	\$20.43	\$17.50	6.8%	6.6%
2,500	\$366.98	\$325.16	\$392.52	\$347.03	\$25.53	\$21.87	7.0%	6.7%
3,000	\$435.56	\$385.37	\$466.20	\$411.62	\$30.64	\$26.25	7.0%	6.8%
5,000	\$709.88	\$626.23	\$760.94	\$669.98	\$51.07	\$43.74	7.2%	7.0%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

² Bills are based on 44%-56% on-peak to off-peak ratio in the summer

³ Bills are based on 42%-58% on-peak to off-peak ratio in the winter

**Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 2
Schedule 6
General Service - Large Power - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer	Winter	Summer	Winter			
50	5,000	\$1,242.80	\$1,162.34	\$1,336.85	\$1,249.73	7.6%	7.5%	7.5%
	15,000	\$2,011.53	\$1,931.07	\$2,148.13	\$2,061.01	6.8%	6.7%	6.8%
	25,000	\$2,780.26	\$2,699.80	\$2,959.42	\$2,872.29	6.4%	6.4%	6.4%
	35,000	\$3,548.99	\$3,468.53	\$3,770.70	\$3,683.57	6.2%	6.2%	6.2%
100	10,000	\$2,440.51	\$2,279.58	\$2,624.51	\$2,450.26	7.5%	7.5%	7.5%
	30,000	\$3,977.97	\$3,817.04	\$4,247.07	\$4,072.82	6.8%	6.7%	6.7%
	50,000	\$5,515.43	\$5,354.50	\$5,869.63	\$5,695.38	6.4%	6.4%	6.4%
	70,000	\$7,052.89	\$6,891.96	\$7,492.19	\$7,317.94	6.2%	6.2%	6.2%
500	50,000	\$12,022.13	\$11,217.50	\$12,925.73	\$12,054.48	7.5%	7.5%	7.5%
	150,000	\$19,709.43	\$18,904.80	\$21,038.54	\$20,167.29	6.7%	6.7%	6.7%
	250,000	\$27,396.73	\$26,592.10	\$29,151.35	\$28,280.10	6.4%	6.3%	6.4%
	350,000	\$35,084.03	\$34,279.40	\$37,264.16	\$36,392.91	6.2%	6.2%	6.2%
1,000	100,000	\$23,999.15	\$22,389.90	\$25,802.26	\$24,059.76	7.5%	7.5%	7.5%
	300,000	\$39,373.75	\$37,764.50	\$42,027.88	\$40,285.38	6.7%	6.7%	6.7%
	500,000	\$54,748.36	\$53,139.11	\$58,253.51	\$56,511.01	6.4%	6.3%	6.4%
	700,000	\$70,122.96	\$68,513.71	\$74,479.13	\$72,736.63	6.2%	6.2%	6.2%
3,000	300,000	\$71,907.25	\$67,079.50	\$77,308.38	\$72,080.88	7.5%	7.5%	7.5%
	900,000	\$118,031.06	\$113,203.31	\$125,985.25	\$120,757.75	6.7%	6.7%	6.7%
	1,500,000	\$164,154.87	\$159,327.12	\$174,662.12	\$169,434.62	6.4%	6.3%	6.4%
	2,100,000	\$210,278.68	\$205,450.93	\$223,338.99	\$218,111.49	6.2%	6.2%	6.2%
5,000	500,000	\$119,815.36	\$111,769.11	\$128,814.51	\$120,102.01	7.5%	7.5%	7.5%
	1,500,000	\$196,688.37	\$188,642.12	\$209,942.62	\$201,230.12	6.7%	6.7%	6.7%
	2,500,000	\$273,561.38	\$265,515.13	\$291,070.73	\$282,358.23	6.4%	6.3%	6.4%
	3,500,000	\$350,434.40	\$342,388.15	\$372,198.85	\$363,486.35	6.2%	6.2%	6.2%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
State of Idaho
Monthly Billing Comparison - Step 2
Schedule 6A
General Service - Large Power - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer	Winter	Summer	Winter			
50	5,000	\$1,205.92	\$1,125.46	\$1,299.97	\$1,212.85	7.8%	7.8%	7.8%
	15,000	\$1,900.89	\$1,820.43	\$2,037.49	\$1,950.37	7.2%	7.1%	7.2%
	25,000	\$2,595.86	\$2,515.40	\$2,775.02	\$2,687.89	6.9%	6.9%	6.9%
	35,000	\$3,290.83	\$3,210.37	\$3,512.54	\$3,425.41	6.7%	6.7%	6.7%
100	10,000	\$2,366.75	\$2,205.82	\$2,550.75	\$2,376.50	7.8%	7.7%	7.8%
	30,000	\$3,756.69	\$3,595.76	\$4,025.79	\$3,851.54	7.2%	7.1%	7.1%
	50,000	\$5,146.63	\$4,985.70	\$5,500.83	\$5,326.58	6.9%	6.8%	6.9%
	70,000	\$6,536.57	\$6,375.64	\$6,975.87	\$6,801.62	6.7%	6.7%	6.7%
500	50,000	\$11,653.33	\$10,848.70	\$12,556.93	\$11,685.68	7.8%	7.7%	7.7%
	150,000	\$18,603.03	\$17,798.40	\$19,932.14	\$19,060.89	7.1%	7.1%	7.1%
	250,000	\$25,552.73	\$24,748.10	\$27,307.35	\$26,436.10	6.9%	6.8%	6.8%
	350,000	\$32,502.43	\$31,697.80	\$34,682.56	\$33,811.31	6.7%	6.7%	6.7%
1,000	100,000	\$23,261.55	\$21,652.30	\$25,064.66	\$23,322.16	7.8%	7.7%	7.7%
	300,000	\$37,160.95	\$35,551.70	\$39,815.08	\$38,072.58	7.1%	7.1%	7.1%
	500,000	\$51,060.36	\$49,451.11	\$54,565.51	\$52,823.01	6.9%	6.8%	6.8%
	700,000	\$64,959.76	\$63,350.51	\$69,315.93	\$67,573.43	6.7%	6.7%	6.7%
3,000	300,000	\$69,694.45	\$64,866.70	\$75,095.58	\$69,868.08	7.7%	7.7%	7.7%
	900,000	\$111,392.66	\$106,564.91	\$119,346.85	\$114,119.35	7.1%	7.1%	7.1%
	1,500,000	\$153,090.87	\$148,263.12	\$163,598.12	\$158,370.62	6.9%	6.8%	6.8%
	2,100,000	\$194,789.08	\$189,961.33	\$207,849.39	\$202,621.89	6.7%	6.7%	6.7%
5,000	500,000	\$116,127.36	\$108,081.11	\$125,126.51	\$116,414.01	7.7%	7.7%	7.7%
	1,500,000	\$185,624.37	\$177,578.12	\$198,878.62	\$190,166.12	7.1%	7.1%	7.1%
	2,500,000	\$255,121.38	\$247,075.13	\$272,630.73	\$263,918.23	6.9%	6.8%	6.8%
	3,500,000	\$324,618.40	\$316,572.15	\$346,382.85	\$337,670.35	6.7%	6.7%	6.7%

¹ Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 2
 Schedule 9
 General Service - High Voltage**

Load Size kW	kWh	Monthly Billing ¹				Change		
		Present		Proposed		Summer	Winter	Annual
		Summer ²	Winter ³	Summer ²	Winter ³			
500	150,000	\$17,824.62	\$16,444.65	\$18,984.57	\$17,491.27	6.5%	6.4%	6.4%
	250,000	\$25,341.20	\$23,444.42	\$26,922.53	\$24,871.04	6.2%	6.1%	6.1%
	350,000	\$32,857.79	\$30,444.19	\$34,860.50	\$32,250.80	6.1%	5.9%	6.0%
1,000	300,000	\$35,208.50	\$32,448.56	\$37,492.52	\$34,505.92	6.5%	6.3%	6.4%
	500,000	\$50,241.66	\$46,448.09	\$53,368.44	\$49,265.45	6.2%	6.1%	6.1%
	700,000	\$65,274.82	\$60,447.63	\$69,244.37	\$64,024.97	6.1%	5.9%	6.0%
2,000	600,000	\$69,976.24	\$64,456.36	\$74,508.41	\$68,535.21	6.5%	6.3%	6.4%
	1,000,000	\$100,042.57	\$92,455.43	\$106,260.26	\$98,054.27	6.2%	6.1%	6.1%
	1,400,000	\$130,108.90	\$120,454.51	\$138,012.11	\$127,573.32	6.1%	5.9%	6.0%
3,000	900,000	\$104,743.99	\$96,464.17	\$111,524.30	\$102,564.50	6.5%	6.3%	6.4%
	1,500,000	\$149,843.48	\$138,462.78	\$159,152.08	\$146,843.09	6.2%	6.1%	6.1%
	2,100,000	\$194,942.97	\$180,461.39	\$206,779.86	\$191,121.67	6.1%	5.9%	6.0%
4,000	1,200,000	\$139,511.73	\$128,471.97	\$148,540.19	\$136,593.79	6.5%	6.3%	6.4%
	2,000,000	\$199,644.39	\$184,470.12	\$212,043.89	\$195,631.91	6.2%	6.1%	6.1%
	2,800,000	\$259,777.04	\$240,468.26	\$275,547.60	\$254,670.02	6.1%	5.9%	6.0%
5,000	1,500,000	\$174,279.48	\$160,479.78	\$185,556.08	\$170,623.09	6.5%	6.3%	6.4%
	2,500,000	\$249,445.29	\$230,477.46	\$264,935.71	\$244,420.73	6.2%	6.0%	6.1%
	3,500,000	\$324,611.11	\$300,475.14	\$344,315.35	\$318,218.37	6.1%	5.9%	6.0%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

² Bills are based on 43%-57% on-peak to off-peak ratio in the summer

³ Bills are based on 42%-58% on-peak to off-peak ratio in the winter

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 2
 Schedule 10-Irrigation
 Small Pumping Operations - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change	
		Present		Proposed		Season	Post Season
		Season	Post Season	Season	Post Season		
5	500	\$116.09	\$83.61	\$124.91	\$89.75	7.60%	7.35%
	1,500	\$243.81	\$195.47	\$261.97	\$209.81	7.45%	7.33%
	2,500	\$371.54	\$307.34	\$399.04	\$329.86	7.40%	7.33%
8	800	\$175.90	\$117.17	\$189.40	\$125.77	7.67%	7.34%
	2,400	\$380.26	\$296.15	\$408.70	\$317.86	7.48%	7.33%
	4,000	\$584.62	\$475.14	\$628.01	\$509.95	7.42%	7.33%
12	1,200	\$255.65	\$161.91	\$275.38	\$173.79	7.72%	7.34%
	3,600	\$562.19	\$430.39	\$604.34	\$461.93	7.50%	7.33%
	6,000	\$868.73	\$698.87	\$933.30	\$750.06	7.43%	7.32%

1. Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 2
 Schedule 10-Irrigation
 Large Pumping Operations - Secondary**

Load Size kW	kWh	Monthly Billing ¹				Change	
		Present		Proposed		Season	Post Season
		Season	Post Season	Season	Post Season		
12	1,200	\$288.45	\$161.91	\$311.26	\$173.79	7.91%	7.34%
	3,600	\$594.99	\$430.39	\$640.22	\$461.93	7.60%	7.33%
	6,000	\$901.53	\$698.87	\$969.18	\$750.06	7.50%	7.32%
20	2,000	\$447.95	\$251.41	\$483.23	\$269.84	7.88%	7.33%
	6,000	\$958.85	\$698.87	\$1,031.50	\$750.06	7.58%	7.32%
	10,000	\$1,469.75	\$1,146.34	\$1,579.76	\$1,230.28	7.49%	7.32%
50	5,000	\$1,046.07	\$587.01	\$1,128.13	\$630.00	7.85%	7.32%
	15,000	\$2,323.32	\$1,705.67	\$2,498.80	\$1,830.56	7.55%	7.32%
	25,000	\$3,600.58	\$2,824.33	\$3,869.46	\$3,031.12	7.47%	7.32%
100	10,000	\$2,042.93	\$1,146.34	\$2,202.96	\$1,230.28	7.83%	7.32%
	30,000	\$4,463.14	\$3,383.66	\$4,798.19	\$3,631.40	7.51%	7.32%
	50,000	\$6,480.47	\$5,620.99	\$6,955.13	\$6,032.52	7.32%	7.32%
200	20,000	\$4,036.66	\$2,265.00	\$4,352.63	\$2,430.84	7.83%	7.32%
	60,000	\$8,205.61	\$6,739.65	\$8,812.60	\$7,233.08	7.40%	7.32%
	100,000	\$12,240.26	\$11,214.30	\$13,126.47	\$12,035.31	7.24%	7.32%
500	50,000	\$9,346.37	\$5,620.99	\$10,071.13	\$6,032.52	7.75%	7.32%
	150,000	\$19,432.99	\$16,807.61	\$20,855.82	\$18,038.10	7.32%	7.32%
	250,000	\$29,519.62	\$27,994.24	\$31,640.50	\$30,043.69	7.18%	7.32%
1000	100,000	\$17,972.06	\$11,214.30	\$19,358.47	\$12,035.31	7.71%	7.32%
	300,000	\$37,145.94	\$33,587.55	\$39,840.67	\$36,046.48	7.25%	7.32%
	500,000	\$53,321.75	\$55,960.80	\$57,061.34	\$60,057.66	7.01%	7.32%

1. Includes current Schedule 34-BPA Credit, ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

**Rocky Mountain Power
 State of Idaho
 Monthly Billing Comparison - Step 2
 Schedule 23
 General Service - Small Power - Secondary**

kWh	Monthly Billing ¹				Change		
	Present		Proposed		Summer	Winter	Annual
	Summer	Winter	Summer	Winter			
0	\$21.53	\$21.53	\$23.58	\$23.58	9.5%	9.5%	9.5%
250	\$56.49	\$51.75	\$60.77	\$55.58	7.6%	7.4%	7.5%
500	\$91.46	\$81.98	\$97.96	\$87.59	7.1%	6.8%	7.0%
750	\$126.42	\$112.21	\$135.15	\$119.60	6.9%	6.6%	6.7%
1,000	\$161.39	\$142.44	\$172.34	\$151.60	6.8%	6.4%	6.6%
1,250	\$196.35	\$172.67	\$209.53	\$183.61	6.7%	6.3%	6.5%
1,500	\$231.32	\$202.89	\$246.72	\$215.62	6.7%	6.3%	6.4%
1,750	\$266.28	\$233.12	\$283.91	\$247.62	6.6%	6.2%	6.4%
2,000	\$301.25	\$263.35	\$321.10	\$279.63	6.6%	6.2%	6.4%
2,250	\$336.21	\$293.58	\$358.29	\$311.64	6.6%	6.2%	6.3%
2,500	\$371.18	\$323.81	\$395.49	\$343.65	6.5%	6.1%	6.3%
2,750	\$406.14	\$354.03	\$432.68	\$375.65	6.5%	6.1%	6.3%
3,000	\$441.11	\$384.26	\$469.87	\$407.66	6.5%	6.1%	6.3%
3,250	\$476.07	\$414.49	\$507.06	\$439.67	6.5%	6.1%	6.3%
3,500	\$511.04	\$444.72	\$544.25	\$471.67	6.5%	6.1%	6.2%
3,750	\$546.00	\$474.95	\$581.44	\$503.68	6.5%	6.1%	6.2%
4,000	\$580.97	\$505.17	\$618.63	\$535.69	6.5%	6.0%	6.2%
4,250	\$615.93	\$535.40	\$655.82	\$567.70	6.5%	6.0%	6.2%
4,500	\$650.90	\$565.63	\$693.01	\$599.70	6.5%	6.0%	6.2%
4,750	\$685.87	\$595.86	\$730.21	\$631.71	6.5%	6.0%	6.2%
5,000	\$720.83	\$626.09	\$767.40	\$663.72	6.5%	6.0%	6.2%

¹ Includes ECAM, ICA, CFFA and Customer Efficiency Services Rate Adjustment.

Case No. PAC-E-24-04
Exhibit No. 60
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Billing Determinants

May 2024

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 1 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
SCHEDULE NO. 1 - Residential Service					
Customer Charge	741,077	\$12.25	\$9,078,198	\$16.50	\$12,227,777
Paperless Bill Credit	424,376	(\$0.50)	(\$212,188)	(\$0.50)	(\$212,188)
Seasonal Service Charge	0	\$147.00	\$0	\$198.00	\$0
All kWh (Jun - Oct)					
<= 700 kWh	157,511,826	10.6118 ¢	\$16,714,840	11.4983 ¢	\$18,111,258
> 700 kWh	65,439,582	12.4157 ¢	\$8,124,782	13.3022 ¢	\$8,704,935
All kWh (Nov - May)					
<= 1,000 kWh	282,201,244	8.8431 ¢	\$24,955,338	9.7296 ¢	\$27,457,187
> 1,000 kWh	124,593,893	10.3464 ¢	\$12,890,983	11.2329 ¢	\$13,995,567
Subtotal	<u>629,746,545</u>		<u>\$71,551,953</u>		<u>\$80,284,536</u>
Temperature Adj. (Jun-Oct) <= 700 kWh	2,575,536	10.6118 ¢	\$273,311	11.4983 ¢	\$296,144
Temperature Adj. (Jun-Oct) > 700 kWh	1,070,028	12.4157 ¢	\$132,851	13.3022 ¢	\$142,338
Temperature Adj. (Nov-May) <= 1,000 kWh	(9,350,835)	8.8431 ¢	(\$826,904)	9.7296 ¢	(\$909,803)
Temperature Adj. (Nov-May) > 1,000 kWh	(4,128,461)	10.3464 ¢	(\$427,147)	11.2329 ¢	(\$463,748)
Subtotal	<u>(9,833,732)</u>		<u>(\$847,889)</u>		<u>(\$935,069)</u>
Unbilled	(253,605)		\$61,926		\$61,926
Total	<u>619,659,208</u>		<u>\$70,765,990</u>		<u>\$79,411,393</u>
SCHEDULE NO. 36 - Residential Service Optional TOD					
Customer Charge	122,117	\$17.75	\$2,167,570	\$20.75	\$2,533,920
Paperless Bill Credit	55,922	(\$0.50)	(\$27,961)	(\$0.50)	(\$27,961)
Seasonal Service Charge	0	\$213.00	\$0	\$249.00	\$0
On-Peak kWh (May - Oct)	27,788,854	14.8656 ¢	\$4,130,980	16.9478 ¢	\$4,709,588
Off-Peak kWh (May - Oct)	34,822,117	5.2422 ¢	\$1,825,445	5.9765 ¢	\$2,081,127
On-Peak kWh (Nov - Apr)	48,357,719	12.7359 ¢	\$6,158,791	14.5198 ¢	\$7,021,426
Off-Peak kWh (Nov - Apr)	64,617,315	4.8196 ¢	\$3,114,296	5.4947 ¢	\$3,550,504
Subtotal	<u>175,586,005</u>		<u>\$17,369,121</u>		<u>\$19,868,604</u>
Temperature Adj. (May-Oct) - On-Peak	611,823	14.8656 ¢	\$90,951	16.9478 ¢	\$103,690
Temperature Adj. (May-Oct) - Off-Peak	766,674	5.2422 ¢	\$40,191	5.9765 ¢	\$45,820
Temperature Adj. (Nov-Apr) - On-Peak	(2,056,905)	12.7359 ¢	(\$261,965)	14.5198 ¢	(\$298,658)
Temperature Adj. (Nov-Apr) - Off-Peak	(2,748,510)	4.8196 ¢	(\$132,467)	5.4947 ¢	(\$151,021)
Subtotal	<u>(3,426,918)</u>		<u>(\$263,290)</u>		<u>(\$300,169)</u>
On-Peak kWh (June - Oct)	21,039,678	¢	\$0	¢	\$0
Off-Peak kWh (June - Oct)	31,391,154	¢	\$0	¢	\$0
On-Peak kWh (Nov - May)	45,315,666	¢	\$0	¢	\$0
Off-Peak kWh (Nov - May)	77,839,507	¢	\$0	¢	\$0
Subtotal	<u>175,586,005</u>		<u>\$0</u>		<u>\$0</u>
Temperature Adj. (June-Oct) - On-Peak	412,787	0.0000 ¢	\$0	0.0000 ¢	\$0
Temperature Adj. (June-Oct) - Off-Peak	517,262	0.0000 ¢	\$0	0.0000 ¢	\$0
Temperature Adj. (Nov-May) - On-Peak	(1,857,869)	0.0000 ¢	\$0	0.0000 ¢	\$0
Temperature Adj. (Nov-May) - Off-Peak	(2,499,099)	0.0000 ¢	\$0	0.0000 ¢	\$0
Subtotal	<u>(3,426,918)</u>		<u>\$0</u>		<u>\$0</u>
Unbilled	(70,710)		\$14,996		\$14,996
Total	<u>172,088,377</u>		<u>\$17,120,827</u>		<u>\$19,583,431</u>

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 1 PRICES
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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 6-Total					
Customer Charge (Secondary Voltage)	13,316	\$38.00	\$506,013	\$44.00	\$585,910
Customer Charge (Primary Voltage)	120	\$114.00	\$13,680	\$133.00	\$15,960
Total Customer Charges	13,436				
Paperless Bill Credit	6,078	(\$0.50)	(\$3,039)	(\$0.50)	(\$3,039)
All kW (Jun - Oct)	380,565	\$13.62	\$5,183,291	\$15.87	\$6,039,562
All kW (Nov - May)	489,804	\$12.27	\$6,009,890	\$14.30	\$7,004,191
All kWh	315,182,697	4.2506 ¢	\$13,397,307	4.9528 ¢	\$15,610,388
Seasonal Service Charge (Secondary)	0	\$456.00	\$0	\$528.00	\$0
Seasonal Service Charge (Primary)	0	\$1,368.00	\$0	\$1,596.00	\$0
Voltage Discount	58,418	(\$0.65)	(\$37,972)	(\$0.65)	(\$37,972)
Subtotal	<u>315,182,697</u>		<u>\$25,069,170</u>		<u>\$29,215,000</u>
Temperature Adj. (Jun-Oct)	525,665	4.2506 ¢	\$22,344	4.9528	\$26,035
Temperature Adj. (Nov-May)	<u>(1,032,401)</u>	4.2506 ¢	<u>(\$43,884)</u>	4.9528	<u>(\$51,133)</u>
Unbilled	(9,127,739)		(\$607,105)		(\$607,105)
Total	<u>305,548,221</u>		<u>\$24,440,525</u>		<u>\$28,582,797</u>
Schedule 6A-Total					
Customer Charge (Secondary Voltage)	2,220	\$38.00	\$84,370	\$44.00	\$97,691
Customer Charge (Primary Voltage)	12	\$114.00	\$1,368	\$133.00	\$1,596
Total Customer Charges	2,232				
Paperless Bill Credit	613	(\$0.50)	(\$307)	(\$0.50)	(\$307)
All kW (Jun - Oct)	28,896	\$13.62	\$393,562	\$15.87	\$458,578
All kW (Nov - May)	40,217	\$12.27	\$493,464	\$14.30	\$575,105
All kWh	22,467,114	4.2506 ¢	\$954,998	4.9528 ¢	\$1,112,753
Seasonal Service Charge (Secondary)	0	\$456.00	\$0	\$528.00	\$0
Seasonal Service Charge (Primary)	0	\$1,368.00	\$0	\$1,596.00	\$0
Voltage Discount	0	(\$0.65)	\$0	(\$0.65)	\$0
Subtotal	<u>22,467,114</u>		<u>\$1,927,455</u>		<u>\$2,245,416</u>
Unbilled	(304,809)		(\$21,985)		(\$21,985)
Total	<u>22,162,305</u>		<u>\$1,905,470</u>		<u>\$2,223,431</u>
Schedule 7-Total					
Charges Per Lamp					
Level 1 (0-5,500 LED Equivalent Lumens)	1,800	\$12.96	\$23,324	\$12.96	\$23,324
Level 2 (5,501-12,000 LED Equivalent Lumens)	899	\$14.72	\$13,229	\$14.72	\$13,229
Level 3 (12,001 and Greater LED Equivalent Lumens)	544	\$17.48	\$9,514	\$17.48	\$9,514
Avg Customers	174				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	233,102				
Subtotal	<u>233,102</u>		<u>\$46,067</u>		<u>\$46,067</u>
Unbilled	(2,803)		-\$476		-\$476
Total	<u>230,299</u>		<u>\$45,591</u>		<u>\$45,591</u>

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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 7A-Total					
Charges Per Lamp					
Level 1 (0-5,500 LED Equivalent Lumens)	1,573	\$12.96	\$20,392	\$12.96	\$20,392
Level 2 (5,501-12,000 LED Equivalent Lumens)	126	\$14.72	\$1,855	\$14.72	\$1,855
Level 3 (12,001 and Greater LED Equivalent Lumens)	0	\$17.48	\$0	\$17.48	\$0
Avg Customers	119				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	93,326				
Subtotal	<u>93,326</u>		<u>\$22,247</u>		<u>\$22,247</u>
Unbilled	(111)		\$0		\$0
Total	<u>93,215</u>		<u>\$22,247</u>		<u>\$22,247</u>
Schedule 9-Total					
Customer Charge	204	\$372.00	\$75,888	\$430.00	\$87,720
Paperless Bill Credit	108	(\$0.50)	(\$54)	(\$0.50)	(\$54)
All kW (Jun - Oct)	189,879	\$10.31	\$1,957,656	\$11.92	\$2,263,361
All kW (Nov - May)	264,909	\$9.29	\$2,461,002	\$10.74	\$2,845,119
On-peak kWh (Jun - Oct)	31,059,102	5.1115 ¢	\$1,587,582	5.9097 ¢	\$1,835,484
Off-peak kWh (Jun - Oct)	67,811,869	3.9086 ¢	\$2,650,505	4.5189 ¢	\$3,064,384
On-peak kWh (Nov - May)	45,369,568	4.6365 ¢	\$2,103,540	5.3604 ¢	\$2,432,010
Off-peak kWh (Nov - May)	98,247,389	3.5213 ¢	\$3,459,560	4.0713 ¢	\$3,999,949
Base Subtotal	<u>242,487,928</u>		<u>\$14,295,679</u>		<u>\$16,527,973</u>
Temperature Adj On-peak (Jun - Oct)	2,825	5.1115 ¢	\$144	5.9097 ¢	\$167
Temperature Adj Off-peak (Jun - Oct)	5,777	3.9086 ¢	\$226	4.5189 ¢	\$261
Temperature Adj On-peak (Nov - May)	(46,315)	4.6365 ¢	(\$2,147)	5.3604 ¢	(\$2,483)
Temperature Adj Off-peak (Nov - May)	(95,499)	3.5213 ¢	(\$3,363)	4.0713 ¢	(\$3,888)
Unbilled	(20,515,993)		(\$1,109,418)		(\$1,109,418)
Total	<u>221,838,723</u>		<u>\$13,181,121</u>		<u>\$15,412,612</u>
Schedule 10-IRG					
Small Customer Charge (Season)	3,481	\$14.00	\$48,727	\$16.00	\$55,688
Large Customer Charge (Season)	15,116	\$41.00	\$619,753	\$48.00	\$725,564
Post-Season Customer Charge	13,998	\$23.00	\$321,954	\$27.00	\$377,946
Total Customer Charges	32,594				
Paperless Bill Credit	9,683	(\$0.50)	(\$4,842)	-\$0.50	(\$4,842)
All kW (June 1 - Sept 15)	1,413,980	\$5.96	\$8,427,321	\$6.99	\$9,883,720
First 25,000 kWh (June 1 - Sept 15)	191,013,514	8.8388 ¢	\$16,883,238	10.3707 ¢	\$19,809,511
Next 225,000 kWh (June 1 - Sept 15)	235,358,285	6.6054 ¢	\$15,546,441	7.7503 ¢	\$18,241,016
All Add'l kWh (June 1 - Sept 15)	28,182,215	4.9435 ¢	\$1,393,192	5.8003 ¢	\$1,634,666
All kWh (Sept 16 - May 31)	82,704,115	7.5110 ¢	\$6,211,906	8.8235 ¢	\$7,297,390
Meters (AVG Customer)	5,726				
Subtotal	<u>537,258,129</u>		<u>\$49,447,690</u>		<u>\$58,020,659</u>
Temperature Adj: First 25,000 kWh (June 1 - Sept 15)	3,602,392	8.8388 ¢	\$318,407	10.3707 ¢	\$373,595
Temperature Adj: Next 225,000 kWh (June 1 - Sept 15)	4,438,706	6.6054 ¢	\$293,196	7.7503 ¢	\$344,014
Temperature Adj: All Add'l kWh (June 1 - Sept 15)	531,498	4.9435 ¢	\$26,275	5.8003 ¢	\$30,829
Temperature Adj: All kWh (Sept 16 - May 31)	(15,477,649)	7.5110 ¢	(\$1,162,526)	8.8235 ¢	(\$1,365,669)
Temp Subtotal	<u>(6,905,052)</u>		<u>(\$524,648)</u>		<u>(\$617,231)</u>
Unbilled	21,142,697		\$1,169,462		\$1,169,462
Total	<u>551,495,774</u>		<u>\$50,092,504</u>		<u>\$58,572,890</u>

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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 11-PSH					
Level 1 (0-3,500 LED Equivalent Lumens)	79	\$16.24	\$1,285	\$16.24	\$1,285
Level 2 (3,501-5,500 LED Equivalent Lumens)	4,276	\$17.32	\$74,052	\$17.32	\$74,052
Level 3 (5,501-8,000 LED Equivalent Lumens)	149	\$17.84	\$2,662	\$17.84	\$2,662
Level 4 (8,001-12,000 LED Equivalent Lumens)	0	\$18.44	\$0	\$18.44	\$0
Level 5 (12,001-15,500 LED Equivalent Lumens)	145	\$19.48	\$2,817	\$19.48	\$2,817
Level 6 (15,501 and Greater LED Equivalent Lumens)	39	\$23.21	\$916	\$23.21	\$916
Avg Customers	61				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	182,858				
Subtotal	<u>182,858</u>		<u>\$81,732</u>		<u>\$81,732</u>
Unbilled	(1,015)		(\$345)		(\$345)
Total	<u><u>181,843</u></u>		<u><u>\$81,387</u></u>		<u><u>\$81,387</u></u>
Schedule 12E-PSH					
Charges per Lamp					
LPS-180W	4	74	\$8.07	\$594	\$8.07
MH-175W	5	0	\$6.21	\$0	\$6.21
MH-250W	6	0	\$8.50	\$0	\$8.50
MH-400W	7	34	\$13.36	\$455	\$13.36
MH-1000W	8	0	\$31.99	\$0	\$31.99
MH-100W	9	0	\$3.54	\$0	\$3.54
HPS-70W	10	144	\$2.50	\$360	\$2.50
HPS-100W	11	1,619	\$3.50	\$5,668	\$3.50
HPS-150W	12	718	\$5.21	\$3,742	\$5.21
HPS-250W	13	345	\$8.90	\$3,070	\$8.90
HPS-400W	14	804	\$13.67	\$10,994	\$13.67
SVSA Flood Light-150W	33	0	\$14.20	\$0	\$14.20
Non-Listed Luminaire - Energy Only		219,591	9.0681 ¢	\$19,913	9.0682
Avg Customers	64				
Paperless Bill Credit	0	(\$0.50)	\$0	-\$0.50	\$0
All kWh	491,684				
Subtotal	<u>491,684</u>		<u>\$44,796</u>		<u>\$44,796</u>
Unbilled	(2,730)		(\$203)		(\$203)
Total	<u><u>488,955</u></u>		<u><u>\$44,593</u></u>		<u><u>\$44,593</u></u>
Schedule 12F-PSH					
Charges per Lamp					
HPS-70W	1	6,443	\$5.84	\$37,625	\$5.84
HPS-100W	2	24,907	\$7.45	\$185,554	\$7.45
HPS-150W	3	1,875	\$8.93	\$16,740	\$8.93
HPS-250W	4	3,105	\$11.70	\$36,334	\$11.70
HPS-400W	5	910	\$15.60	\$14,200	\$15.60
Avg Customers	187				
Paperless Bill Credit	0	(\$0.50)	\$0	-\$0.50	\$0
All kWh	1,695,195				
Subtotal	<u>1,695,195</u>		<u>\$290,453</u>		<u>\$290,453</u>
Unbilled	(9,411)		(\$1,273)		(\$1,273)
Total	<u><u>1,685,784</u></u>		<u><u>\$289,180</u></u>		<u><u>\$289,180</u></u>

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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 12P-PSH					
Charges per Lamp					
MV-250W	2	144	\$14.55	\$2,095	\$14.55 \$2,095
MV-400W	3	240	\$19.47	\$4,673	\$19.47 \$4,673
HPS-70W	5	67	\$5.22	\$349	\$5.22 \$349
HPS-100W	6	491	\$6.72	\$3,302	\$6.72 \$3,302
HPS-250W	8	595	\$10.75	\$6,397	\$10.75 \$6,397
HPS-400W	9	408	\$14.48	\$5,908	\$14.48 \$5,908
Avg Customers	15				
Paperless Bill Credit	0	(\$0.50)	\$0	-\$0.50	\$0
All kWh	186,744				
Subtotal	<u>186,744</u>		<u>\$22,724</u>		<u>\$22,724</u>
Unbilled	(1,037)		(\$101)		(\$101)
Total	<u><u>185,708</u></u>		<u><u>\$22,623</u></u>		<u><u>\$22,623</u></u>
Schedule 23-Total					
Customer Charge Secondary	103,451	\$18.00	\$1,862,122	\$21.00	\$2,172,476
Customer Charge Primary	187	\$48.00	\$8,971	\$56.00	\$10,466
Total Customer Charges	103,638				
Paperless Bill Credit	41,831	(\$0.50)	(\$20,916)	(\$0.50)	(\$20,916)
All kWh (Jun - Oct)	85,909,044	9.5136 ¢	\$8,173,028	10.9738 ¢	\$9,427,477
All kWh (Nov - May)	135,303,579	7.9280 ¢	\$10,726,849	9.1251 ¢	\$12,346,613
Seasonal Service Charge (Secondary)	0	\$216.00	\$0	\$252.00	\$0
Seasonal Service Charge (Primary)	0	\$576.00	\$0	\$672.00	\$0
Voltage Discount	552,410	(0.4397) ¢	(\$2,429)	(0.4397) ¢	(\$2,429)
Base Subtotal	<u>221,212,623</u>		<u>\$20,747,625</u>		<u>\$23,933,687</u>
Temperature Adj. (Jun-Oct)	419,647	9.5136 ¢	\$39,923	10.9738 ¢	\$46,051
Temperature Adj. (Nov-May)	(1,092,633)	7.9280 ¢	(\$86,624)	9.1251 ¢	(\$99,704)
Unbilled	(3,120,528)		(\$250,474)		(\$250,474)
Base Total	<u><u>217,419,109</u></u>		<u><u>20,450,450</u></u>		<u><u>23,629,560</u></u>
SCHEDULE NO. 23F - General Service - Commercial					
Customer Charge	48	\$18.00	\$864	\$21.00	\$1,008
Sprinkler Timer, 32 kWh/MO	36	\$2.86	\$103	\$3.30	\$119
School Flashing Light, \$7/MO	48	\$9.29	\$446	\$10.72	\$515
CTV, 60V, 12 AMPS, 394 kWh/MO	12	\$35.10	\$421	\$40.49	\$486
All kWh	6,360				
Base Subtotal	<u>6,360</u>		<u>\$1,834</u>		<u>\$2,128</u>
Unbilled	(42)		(\$10)		(\$10)
Base Total	<u><u>6,318</u></u>		<u><u>\$1,824</u></u>		<u><u>\$2,118</u></u>
Schedule 23S-Total					
Customer Charge	300	\$18.00	\$5,401	\$21.00	\$6,301
Paperless Bill Credit	65	(\$0.50)	(\$33)	(\$0.50)	(\$33)
All kWh (Jun - Oct)	52,609	9.5136 ¢	\$5,005	10.9738 ¢	\$5,773
All kWh (Nov - May)	97,512	7.9280 ¢	\$7,731	9.1251 ¢	\$8,898
Base Subtotal	<u>150,121</u>		<u>\$18,104</u>		<u>\$20,939</u>
Unbilled	(1,299)		(\$134)		(\$134)
Base Total	<u><u>148,822</u></u>		<u><u>\$17,970</u></u>		<u><u>\$20,805</u></u>

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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 23A-Total					
Customer Charge Secondary	30,778	\$18.00	\$553,997	\$21.00	\$646,330
Customer Charge Primary	1	\$48.00	\$48	\$56.00	\$56
Total Customer Charges	30,779				
Paperless Bill Credit	10,521	(\$0.50)	(\$5,261)	(\$0.50)	(\$5,261)
All kWh (Jun - Oct)	14,297,881	9.5136 ¢	\$1,360,241	10.9738 ¢	\$1,569,019
All kWh (Nov - May)	28,332,858	7.9280 ¢	\$2,246,225	9.1251 ¢	\$2,585,407
Seasonal Service Charge (Secondary)	0	\$216.00	\$0	\$252.00	\$0
Seasonal Service Charge (Primary)	0	\$576.00	\$0	\$672.00	\$0
Voltage Discount	0	(0.4397) ¢	\$0	(0.4397) ¢	\$0
Base Subtotal	<u>42,630,739</u>		<u>\$4,155,250</u>		<u>\$4,795,551</u>
Unbilled	(383,317)		(\$28,654)		(\$28,654)
Base Total	<u>42,247,422</u>		<u>\$4,126,596</u>		<u>\$4,766,897</u>

SCHEDULE NO. 31 - Partial Requirements Service -- Large General Service -- 1,000 kW and Over

Customer Charge per month		
Secondary	\$38.00	\$44.00
Primary	\$114.00	\$133.00
Transmission	\$372.00	\$430.00
Facilities Charge, per kW month		
June through October		
Secondary	\$8.14	\$9.49
Primary	\$7.77	\$9.05
Transmission	\$5.73	\$6.62
November through May		
Secondary	\$6.65	\$7.75
Primary	\$6.28	\$7.32
Transmission	\$4.32	\$4.99
Back-up Power Charge, Regular, per kW day		
June through October		
Secondary	\$0.27	\$0.31
Primary	\$0.26	\$0.30
Transmission	\$0.19	\$0.22
November through May		
Secondary	\$0.23	\$0.27
Primary	\$0.22	\$0.26
Transmission	\$0.14	\$0.16
Back-up Power Charge, Maintenance, per kW day		
June through October		
Secondary	\$0.14	\$0.16
Primary	\$0.13	\$0.15
Transmission	\$0.10	\$0.11
November through May		
Secondary	\$0.12	\$0.14
Primary	\$0.11	\$0.13
Transmission	\$0.07	\$0.08

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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Excess Power Charge, per kW month					
June through October					
Secondary		\$29.44		\$34.31	
Primary		\$28.10		\$32.75	
Transmission		\$20.62		\$23.84	
November through May					
Secondary		\$24.21		\$28.21	
Primary		\$22.88		\$26.66	
Transmission		\$15.55		\$17.98	
Subtotal					
Supplementary Power Charge, per kW month					
June through October					
Secondary		\$13.62		\$15.87	
Primary		\$12.97		\$15.22	
Transmission		\$10.31		\$11.92	
November through May					
Secondary		\$12.27		\$14.30	
Primary		\$11.62		\$13.65	
Transmission		\$9.29		\$10.74	
Supplementary and Back-Up Energy Charge, per kWh					
June through October					
Secondary		4.2506 ¢		4.9528 ¢	
Primary		4.2506 ¢		4.9528 ¢	
Transmission - On-Peak		5.1115 ¢		5.9097 ¢	
Transmission - Off-Peak		3.9086 ¢		4.5189 ¢	
November through May					
Secondary		4.2506 ¢		4.9528 ¢	
Primary		4.2506 ¢		4.9528 ¢	
Transmission - On-Peak		4.6365 ¢		5.3604 ¢	
Transmission - Off-Peak		3.5213 ¢		4.0713 ¢	
Subtotal					
Total					
Schedule 35-COM					
Customer Charge Secondary	36	\$69.00	\$2,479	\$81.00	\$2,911
Customer Charge Primary	0	\$170.00	\$0	\$199.00	\$0
Total Customer Charges	36				
Paperless Bill Credit	36	(\$0.50)	(\$18)	(\$0.50)	(\$18)
All On-Peak kW	493	\$16.95	\$8,351	\$19.80	\$9,755
All kWh	325,205	5.3792 ¢	\$17,493	6.2796 ¢	\$20,421
Seasonal Service Charge (Secondary)	0	\$828.00	\$0	\$972.00	\$0
Seasonal Service Charge (Primary)	0	\$2,040.00	\$0	\$2,388.00	\$0
Voltage Discount	0	(\$0.84)	\$0	(\$0.84)	\$0
Base Subtotal	325,205		\$28,305		\$33,069
<i>On-peak kWh (Jun - Oct)</i>	43,627	¢	\$0	12.6098 ¢	\$5,501
<i>Off-peak kWh (Jun - Oct)</i>	215,726	¢	\$0	9.6424 ¢	\$20,801
<i>On-peak kWh (Nov - May)</i>	22,109	¢	\$0	11.4380 ¢	\$2,529
<i>Off-peak kWh (Nov - May)</i>	43,743	¢	\$0	8.7463 ¢	\$3,826
Unbilled	(2,171)		(\$165)		(\$165)
Base Total	323,034		\$28,140		\$32,904

**ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 1 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023**

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 35A-COM					
Customer Charge Secondary	12	\$69.00	\$826	\$81.00	\$969
Customer Charge Primary	0	\$170.00	\$0	\$199.00	\$0
Total Customer Charges	12				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All On-Peak kW	224	\$16.95	\$3,802	\$19.80	\$4,441
All kWh	56,414	5.3792 ¢	\$3,035	6.2796 ¢	\$3,543
Seasonal Service Charge (Secondary)	0	\$828.00	\$0	\$972.00	\$0
Seasonal Service Charge (Primary)	0	\$2,040.00	\$0	\$2,388.00	\$0
Voltage Discount	0	(\$0.84)	\$0	(\$0.84)	\$0
Base Subtotal	56,414		\$7,663		\$8,953
<i>On-peak kWh (Jun - Oct)</i>	3,665	¢	\$0	12.6098 ¢	\$462
<i>Off-peak kWh (Jun - Oct)</i>	10,803	¢	\$0	9.6424 ¢	\$1,042
<i>On-peak kWh (Nov - May)</i>	12,270	¢	\$0	11.4380 ¢	\$1,403
<i>Off-peak kWh (Nov - May)</i>	29,676	¢	\$0	8.7463 ¢	\$2,596
Unbilled	(377)		(\$41)		(\$41)
Base Total	56,037		\$7,622		\$8,912
SCHEDULE 400					
Firm Energy and Power					
Customer Charges	12	\$1,556.00	\$18,672	\$1,820.00	\$21,840
kW	290,096	\$15.61	\$4,528,399	\$18.25	\$5,294,252
kWh	43,374,000	3.3260 ¢	\$1,442,637	3.8903	\$1,687,365
Excess kVar	57,200	\$0.96	\$54,912	\$0.96	\$54,912
Unbilled					
Total-Normalized	43,374,000		\$6,044,620		\$7,058,369
Interruptible Energy and Power					
Customer Charges					
kW	1,862,096	\$15.61	\$29,067,319	\$18.25	\$33,983,252
kWh	1,270,826,000	3.3260 ¢	\$42,268,189	3.8903	\$49,438,537
Unbilled					
Total-Normalized	1,270,826,000		\$71,335,508		\$83,421,789
Total Schedule 400	1,314,200,000		\$77,380,128		\$90,480,158
IDAHO JURISDICTIONAL TOTALS:					
Subtotal	3,504,192,788		\$282,507,996		\$325,944,692
Temperature Adj	(21,478,636)		(\$1,709,208)		(\$1,937,163)
Unbilled	(12,655,000)		(\$774,000)		(\$774,000)
AGA Revenue			\$521,159		\$521,159
Total	3,470,059,152		\$280,545,947		\$323,754,688
					\$43,208,741

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
SCHEDULE NO. 1 - Residential Service					
Customer Charge	741,077	\$20.75	\$15,377,356	\$20.75	\$15,377,356
Paperless Bill Credit	424,376	(\$0.50)	(\$212,188)	(\$0.50)	(\$212,188)
Seasonal Service Charge	0	\$249.00	\$0	\$249.00	\$0
All kWh (Jun - Oct)					
<= 700 kWh	157,511,826	10.9605 ¢	\$17,264,094	11.7901 ¢	\$18,570,800
> 700 kWh	65,439,582	12.6800 ¢	\$8,297,757	13.5096 ¢	\$8,840,639
All kWh (Nov - May)					
<= 1,000 kWh	282,201,244	9.2745 ¢	\$26,172,862	10.1041 ¢	\$28,513,984
> 1,000 kWh	124,593,893	10.7075 ¢	\$13,340,917	11.5371 ¢	\$14,374,539
Subtotal	629,746,545		\$80,240,798		\$85,465,130
Temperature Adj. (Jun-Oct) <= 700 kWh	2,575,536	10.9605 ¢	\$282,292	11.7901 ¢	\$303,658
Temperature Adj. (Jun-Oct) > 700 kWh	1,070,028	12.6800 ¢	\$135,680	13.5096 ¢	\$144,557
Temperature Adj. (Nov-May) <= 1,000 kWh	(9,350,835)	9.2745 ¢	(\$867,247)	10.1041 ¢	(\$944,821)
Temperature Adj. (Nov-May) > 1,000 kWh	(4,128,461)	10.7075 ¢	(\$442,056)	11.5371 ¢	(\$476,305)
Subtotal	(9,833,732)		(\$891,331)		(\$972,911)
Unbilled	(253,605)		\$61,926		\$61,926
Total	619,659,208		\$79,411,393		\$84,554,145
SCHEDULE NO. 36 - Residential Service Optional TOD					
Customer Charge	122,117	\$23.50	\$2,869,740	\$23.50	\$2,869,740
Paperless Bill Credit	55,922	(\$0.50)	(\$27,961)	(\$0.50)	(\$27,961)
Seasonal Service Charge	0	\$282.00	\$0	\$282.00	\$0
On-Peak kWh (May - Oct)	27,788,854	16.6142 ¢	\$4,616,895	18.0692 ¢	\$5,021,234
Off-Peak kWh (May - Oct)	34,822,117	5.8588 ¢	\$2,040,167	6.3719 ¢	\$2,218,841
On-Peak kWh (Nov - Apr)	48,357,719	14.2340 ¢	\$6,883,232	15.4806 ¢	\$7,486,052
Off-Peak kWh (Nov - Apr)	64,617,315	5.3865 ¢	\$3,480,624	5.8583 ¢	\$3,785,451
Subtotal	175,586,005		\$19,862,697		\$21,353,357
Temperature Adj. (May-Oct) - On-Peak	611,823	16.6142 ¢	\$101,650	18.0692 ¢	\$110,552
Temperature Adj. (May-Oct) - Off-Peak	766,674	5.8588 ¢	\$44,918	6.3719 ¢	\$48,852
Temperature Adj. (Nov-Apr) - On-Peak	(2,056,905)	14.2340 ¢	(\$292,780)	15.4806 ¢	(\$318,421)
Temperature Adj. (Nov-Apr) - Off-Peak	(2,748,510)	5.3865 ¢	(\$148,049)	5.8583 ¢	(\$161,015)
Subtotal	(3,426,918)		(\$294,261)		(\$320,032)
On-Peak kWh (June - Oct)	21,039,678	18.4018 ¢	\$3,871,679	20.0134 ¢	\$4,210,753
Off-Peak kWh (June - Oct)	31,391,154	5.8588 ¢	\$1,839,153	6.3719 ¢	\$2,000,222
On-Peak kWh (Nov - May)	45,315,666	15.7655 ¢	\$7,144,236	17.1462 ¢	\$7,769,915
Off-Peak kWh (Nov - May)	77,839,507	5.3865 ¢	\$4,192,840	5.8583 ¢	\$4,560,041
Subtotal	175,586,005		\$17,047,908		\$18,540,931
Temperature Adj. (June-Oct) - On-Peak	412,787	18.4018 ¢	\$75,960	20.0134 ¢	\$82,613
Temperature Adj. (June-Oct) - Off-Peak	517,262	5.8588 ¢	\$30,305	6.3719 ¢	\$32,960
Temperature Adj. (Nov-May) - On-Peak	(1,857,869)	15.7655 ¢	(\$292,902)	17.1462 ¢	(\$318,554)
Temperature Adj. (Nov-May) - Off-Peak	(2,499,099)	5.3865 ¢	(\$134,614)	5.8583 ¢	(\$146,404)
Subtotal	(3,426,918)		(\$321,251)		(\$349,385)
Unbilled	(70,710)		\$14,996		\$14,996
Total	172,088,377		\$19,583,432		\$21,048,321

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
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	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 6-Total					
Customer Charge (Secondary Voltage)	13,316	\$44.00	\$585,910	\$48.00	\$639,174
Customer Charge (Primary Voltage)	120	\$133.00	\$15,960	\$144.00	\$17,280
Total Customer Charges	13,436				
Paperless Bill Credit	6,078	(\$0.50)	(\$3,039)	(\$0.50)	(\$3,039)
All kW (Jun - Oct)	380,565	\$15.87	\$6,039,562	\$17.21	\$6,549,518
All kW (Nov - May)	489,804	\$14.30	\$7,004,191	\$15.51	\$7,596,854
All kWh	315,182,697	4.9528 ¢	\$15,610,388	5.3679 ¢	\$16,918,812
Seasonal Service Charge (Secondary)	0	\$528.00	\$0	\$576.00	\$0
Seasonal Service Charge (Primary)	0	\$1,596.00	\$0	\$1,728.00	\$0
Voltage Discount	58,418	(\$0.65)	(\$37,972)	(\$0.65)	(\$37,972)
Subtotal	315,182,697		\$29,215,000		\$31,680,627
Temperature Adj. (Jun-Oct)	525,665	4.9528 ¢	\$26,035	5.3679	\$28,217
Temperature Adj. (Nov-May)	(1,032,401)	4.9528 ¢	(\$51,133)	5.3679	(\$55,419)
Unbilled	(9,127,739)		(\$607,105)		(\$607,105)
Total	305,548,221		\$28,582,797		\$31,046,320
Schedule 6A-Total					
Customer Charge (Secondary Voltage)	2,220	\$44.00	\$97,691	\$48.00	\$106,572
Customer Charge (Primary Voltage)	12	\$133.00	\$1,596	\$144.00	\$1,728
Total Customer Charges	2,232				
Paperless Bill Credit	613	(\$0.50)	(\$307)	(\$0.50)	(\$307)
All kW (Jun - Oct)	28,896	\$15.87	\$458,578	\$17.21	\$497,298
All kW (Nov - May)	40,217	\$14.30	\$575,105	\$15.51	\$623,767
All kWh	22,467,114	4.9528 ¢	\$1,112,753	5.3679 ¢	\$1,206,021
Seasonal Service Charge (Secondary)	0	\$528.00	\$0	\$576.00	\$0
Seasonal Service Charge (Primary)	0	\$1,596.00	\$0	\$1,728.00	\$0
Voltage Discount	0	(\$0.65)	\$0	(\$0.65)	\$0
Subtotal	22,467,114		\$2,245,416		\$2,435,079
Unbilled	(304,809)		(\$21,985)		(\$21,985)
Total	22,162,305		\$2,223,431		\$2,413,094
Schedule 7-Total					
Charges Per Lamp					
Level 1 (0-5,500 LED Equivalent Lumens)	1,800	\$12.96	\$23,324	\$12.96	\$23,324
Level 2 (5,501-12,000 LED Equivalent Lumens)	899	\$14.72	\$13,229	\$14.72	\$13,229
Level 3 (12,001 and Greater LED Equivalent Lumens)	544	\$17.48	\$9,514	\$17.48	\$9,514
Avg Customers	174				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	233,102				
Subtotal	233,102		\$46,067		\$46,067
Unbilled	(2,803)		-\$476		-\$476
Total	230,299		\$45,591		\$45,591
Schedule 7A-Total					
Charges Per Lamp					
Level 1 (0-5,500 LED Equivalent Lumens)	1,573	\$12.96	\$20,392	\$12.96	\$20,392
Level 2 (5,501-12,000 LED Equivalent Lumens)	126	\$14.72	\$1,855	\$14.72	\$1,855
Level 3 (12,001 and Greater LED Equivalent Lumens)	0	\$17.48	\$0	\$17.48	\$0
Avg Customers	119				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	93,326				
Subtotal	93,326		\$22,247		\$22,247
Unbilled	(111)		\$0		\$0
Total	93,215		\$22,247		\$22,247

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 9-Total					
Customer Charge	204	\$430.00	\$87,720	\$465.00	\$94,860
Paperless Bill Credit	108	(\$0.50)	(\$54)	(\$0.50)	(\$54)
All kW (Jun - Oct)	189,879	\$11.92	\$2,263,361	\$12.88	\$2,445,646
All kW (Nov - May)	264,909	\$10.74	\$2,845,119	\$11.60	\$3,072,941
On-peak kWh (Jun - Oct)	31,059,102	5.9097 ¢	\$1,835,484	6.3844 ¢	\$1,982,950
Off-peak kWh (Jun - Oct)	67,811,869	4.5189 ¢	\$3,064,384	4.8820 ¢	\$3,310,581
On-peak kWh (Nov - May)	45,369,568	5.3604 ¢	\$2,432,010	5.7911 ¢	\$2,627,402
Off-peak kWh (Nov - May)	98,247,389	4.0713 ¢	\$3,999,949	4.3986 ¢	\$4,321,536
Base Subtotal	242,487,928		\$16,527,973		\$17,855,862
Temperature Adj On-peak (Jun - Oct)	2,825	5.9097 ¢	\$167	6.3844 ¢	\$180
Temperature Adj Off-peak (Jun - Oct)	5,777	4.5189 ¢	\$261	4.8820 ¢	\$282
Temperature Adj On-peak (Nov - May)	(46,315)	5.3604 ¢	(\$2,483)	5.7911 ¢	(\$2,682)
Temperature Adj Off-peak (Nov - May)	(95,499)	4.0713 ¢	(\$3,888)	4.3986 ¢	(\$4,201)
Unbilled	(20,515,993)		(\$1,109,418)		(\$1,109,418)
Total	221,838,723		\$15,412,612		\$16,740,023
Schedule 10-IRG					
Small Customer Charge (Season)	3,481	\$16.00	\$55,688	\$17.00	\$59,169
Large Customer Charge (Season)	15,116	\$48.00	\$725,564	\$52.00	\$786,028
Post-Season Customer Charge	13,998	\$27.00	\$377,946	\$29.00	\$405,942
Total Customer Charges	32,594				
Paperless Bill Credit	9,683	(\$0.50)	(\$4,842)	-\$0.50	(\$4,842)
All kW (June 1 - Sept 15)	1,413,980	\$6.99	\$9,883,720	\$7.60	\$10,746,248
First 25,000 kWh (June 1 - Sept 15)	191,013,514	10.3707 ¢	\$19,809,511	11.2820 ¢	\$21,550,217
Next 225,000 kWh (June 1 - Sept 15)	235,358,285	7.7503 ¢	\$18,241,016	8.4314 ¢	\$19,843,894
All Add'l kWh (June 1 - Sept 15)	28,182,215	5.8003 ¢	\$1,634,666	6.3100 ¢	\$1,778,308
All kWh (Sept 16 - May 31)	82,704,115	8.8235 ¢	\$7,297,390	9.6225 ¢	\$7,958,184
Meters (AVG Customer)	5,726				
Subtotal	537,258,129		\$58,020,659		\$63,123,148
Temperature Adj: First 25,000 kWh (June 1 - Sept 15)	3,602,392	10.3707 ¢	\$373,595	11.2820 ¢	\$406,423
Temperature Adj: Next 225,000 kWh (June 1 - Sept 15)	4,438,706	7.7503 ¢	\$344,014	8.4314 ¢	\$374,243
Temperature Adj: All Add'l kWh (June 1 - Sept 15)	531,498	5.8003 ¢	\$30,829	6.3100 ¢	\$33,538
Temperature Adj: All kWh (Sept 16 - May 31)	(15,477,649)	8.8235 ¢	(\$1,365,669)	9.6225 ¢	(\$1,489,333)
Temp Subtotal	(6,905,052)		(\$617,231)		(\$675,129)
Unbilled	21,142,697		\$1,169,462		\$1,169,462
Total	551,495,774		\$58,572,890		\$63,617,481
Schedule 11-PSH					
Level 1 (0-3,500 LED Equivalent Lumens)	79	\$16.24	\$1,285	\$16.24	\$1,285
Level 2 (3,501-5,500 LED Equivalent Lumens)	4,276	\$17.32	\$74,052	\$17.32	\$74,052
Level 3 (5,501-8,000 LED Equivalent Lumens)	149	\$17.84	\$2,662	\$17.84	\$2,662
Level 4 (8,001-12,000 LED Equivalent Lumens)	0	\$18.44	\$0	\$18.44	\$0
Level 5 (12,001-15,500 LED Equivalent Lumens)	145	\$19.48	\$2,817	\$19.48	\$2,817
Level 6 (15,501 and Greater LED Equivalent Lumens)	39	\$23.21	\$916	\$23.21	\$916
Avg Customers	61				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All kWh	182,858				
Subtotal	182,858		\$81,732		\$81,732
Unbilled	(1,015)		(\$345)		(\$345)
Total	181,843		\$81,387		\$81,387

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars	
Schedule 12E-PSH						
Charges per Lamp						
LPS-180W	4	74	\$8.07	\$594	\$8.07	\$594
MH-175W	5	0	\$6.21	\$0	\$6.21	\$0
MH-250W	6	0	\$8.50	\$0	\$8.50	\$0
MH-400W	7	34	\$13.36	\$455	\$13.36	\$455
MH-1000W	8	0	\$31.99	\$0	\$31.99	\$0
MH-100W	9	0	\$3.54	\$0	\$3.54	\$0
HPS-70W	10	144	\$2.50	\$360	\$2.50	\$360
HPS-100W	11	1,619	\$3.50	\$5,668	\$3.50	\$5,668
HPS-150W	12	718	\$5.21	\$3,742	\$5.21	\$3,742
HPS-250W	13	345	\$8.90	\$3,070	\$8.90	\$3,070
HPS-400W	14	804	\$13.67	\$10,994	\$13.67	\$10,994
SVSA Flood Light-150W	33	0	\$14.20	\$0	\$14.20	\$0
Non-Listed Luminaire - Energy Only		219,591	9.0682 ¢	\$19,913	9.0682	\$19,913
Avg Customers		64				
Paperless Bill Credit		0	(\$0.50)	\$0	-\$0.50	\$0
All kWh		491,684				
Subtotal		491,684		\$44,796		\$44,796
Unbilled		(2,730)		(\$203)		(\$203)
Total		488,955		\$44,593		\$44,593

Schedule 12F-PSH						
Charges per Lamp						
HPS-70W	1	6,443	\$5.84	\$37,625	\$5.84	\$37,625
HPS-100W	2	24,907	\$7.45	\$185,554	\$7.45	\$185,554
HPS-150W	3	1,875	\$8.93	\$16,740	\$8.93	\$16,740
HPS-250W	4	3,105	\$11.70	\$36,334	\$11.70	\$36,334
HPS-400W	5	910	\$15.60	\$14,200	\$15.60	\$14,200
Avg Customers		187				
Paperless Bill Credit		0	(\$0.50)	\$0	-\$0.50	\$0
All kWh		1,695,195				
Subtotal		1,695,195		\$290,453		\$290,453
Unbilled		(9,411)		(\$1,273)		(\$1,273)
Total		1,685,784		\$289,180		\$289,180

Schedule 12P-PSH						
Charges per Lamp						
MV-250W	2	144	\$14.55	\$2,095	\$14.55	\$2,095
MV-400W	3	240	\$19.47	\$4,673	\$19.47	\$4,673
HPS-70W	5	67	\$5.22	\$349	\$5.22	\$349
HPS-100W	6	491	\$6.72	\$3,302	\$6.72	\$3,302
HPS-250W	8	595	\$10.75	\$6,397	\$10.75	\$6,397
HPS-400W	9	408	\$14.48	\$5,908	\$14.48	\$5,908
Avg Customers		15				
Paperless Bill Credit		0	(\$0.50)	\$0	-\$0.50	\$0
All kWh		186,744				
Subtotal		186,744		\$22,724		\$22,724
Unbilled		(1,037)		(\$101)		(\$101)
Total		185,708		\$22,623		\$22,623

Schedule 23-Total						
Customer Charge Secondary		103,451	\$21.00	\$2,172,476	\$23.00	\$2,379,378
Customer Charge Primary		187	\$56.00	\$10,466	\$61.00	\$11,401
Total Customer Charges		103,638				
Paperless Bill Credit		41,831	(\$0.50)	(\$20,916)	(\$0.50)	(\$20,916)
All kWh (Jun - Oct)		85,909,044	10.9738 ¢	\$9,427,477	11.8424 ¢	\$10,173,691
All kWh (Nov - May)		135,303,579	9.1251 ¢	\$12,346,613	9.8194 ¢	\$13,285,979
Seasonal Service Charge (Secondary)		0	\$252.00	\$0	\$276.00	\$0
Seasonal Service Charge (Primary)		0	\$672.00	\$0	\$732.00	\$0
Voltage Discount		552,410	(0.4397) ¢	(\$2,429)	(0.4397) ¢	(\$2,429)
Base Subtotal		221,212,623		\$23,933,687		\$25,827,104
Temperature Adj. (Jun-Oct)		419,647	10.9738 ¢	\$46,051	11.8424 ¢	\$49,696
Temperature Adj. (Nov-May)		(1,092,633)	9.1251 ¢	(\$99,704)	9.8194 ¢	(\$107,290)
Unbilled		(3,120,528)		(\$250,474)		(\$250,474)
Base Total		217,419,109		23,629,560		25,519,036

SCHEDULE NO. 23F - General Service - Commercial						
Customer Charge		48	\$21.00	\$1,008	\$23.00	\$1,104
Sprinkler Timer, 32 kWh/MO		36	\$3.30	\$119	\$3.56	\$128
School Flashing Light, \$7/MO		48	\$10.72	\$515	\$11.57	\$555
CTV, 60V, 12 AMPS, 394 kWh/MO		12	\$40.49	\$486	\$43.69	\$524

ROCKY MOUNTAIN POWER
 STATE OF IDAHO
 NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
 HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
All kWh	6,360				
Base Subtotal	6,360		\$2,128		\$2,311
Unbilled	(42)		(\$10)		(\$10)
Base Total	6,318		\$2,118		\$2,301
Schedule 23S-Total					
Customer Charge	300	\$21.00	\$6,301	\$23.00	\$6,902
Paperless Bill Credit	65	(\$0.50)	(\$33)	(\$0.50)	(\$33)
All kWh (Jun - Oct)	52,609	10.9738 ¢	\$5,773	11.8424 ¢	\$6,230
All kWh (Nov - May)	97,512	9.1251 ¢	\$8,898	9.8194 ¢	\$9,575
Base Subtotal	150,121		\$20,939		\$22,674
Unbilled	(1,299)		(\$134)		(\$134)
Base Total	148,822		\$20,805		\$22,540
Schedule 23A-Total					
Customer Charge Secondary	30,778	\$21.00	\$646,330	\$23.00	\$707,885
Customer Charge Primary	1	\$56.00	\$56	\$61.00	\$61
Total Customer Charges	30,779				
Paperless Bill Credit	10,521	(\$0.50)	(\$5,261)	(\$0.50)	(\$5,261)
All kWh (Jun - Oct)	14,297,881	10.9738 ¢	\$1,569,019	11.8424 ¢	\$1,693,212
All kWh (Nov - May)	28,332,858	9.1251 ¢	\$2,585,407	9.8194 ¢	\$2,782,112
Seasonal Service Charge (Secondary)	0	\$252.00	\$0	\$276.00	\$0
Seasonal Service Charge (Primary)	0	\$672.00	\$0	\$732.00	\$0
Voltage Discount	0	(0.4397) ¢	\$0	(0.4397) ¢	\$0
Base Subtotal	42,630,739		\$4,795,551		\$5,178,009
Unbilled	(383,317)		(\$28,654)		(\$28,654)
Base Total	42,247,422		\$4,766,897		\$5,149,355

ROCKY MOUNTAIN POWER
 STATE OF IDAHO
 NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
 HISTORICAL 12 MONTHS ENDED DECEMBER 2023

Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
SCHEDULE NO. 31 - Partial Requirements Service -- Large General Service -- 1,000 kW and Over				
Customer Charge per month				
Secondary	\$44.00		\$48.00	
Primary	\$133.00		\$144.00	
Transmission	\$430.00		\$465.00	
Facilities Charge, per kW month				
June through October				
Secondary	\$9.49		\$10.29	
Primary	\$9.05		\$9.81	
Transmission	\$6.62		\$7.15	
November through May				
Secondary	\$7.75		\$8.40	
Primary	\$7.32		\$7.94	
Transmission	\$4.99		\$5.39	
Back-up Power Charge, Regular, per kW day				
June through October				
Secondary	\$0.31		\$0.34	
Primary	\$0.30		\$0.33	
Transmission	\$0.22		\$0.24	
November through May				
Secondary	\$0.27		\$0.29	
Primary	\$0.26		\$0.28	
Transmission	\$0.16		\$0.17	
Back-up Power Charge, Maintenance, per kW day				
June through October				
Secondary	\$0.16		\$0.17	
Primary	\$0.15		\$0.17	
Transmission	\$0.11		\$0.12	
November through May				
Secondary	\$0.14		\$0.15	
Primary	\$0.13		\$0.14	
Transmission	\$0.08		\$0.09	

ROCKY MOUNTAIN POWER
 STATE OF IDAHO
 NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
 HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Excess Power Charge, per kW month					
June through October					
Secondary		\$34.31		\$37.21	
Primary		\$32.75		\$35.51	
Transmission		\$23.84		\$25.76	
November through May					
Secondary		\$28.21		\$30.59	
Primary		\$26.66		\$28.91	
Transmission		\$17.98		\$19.42	
Subtotal					
Supplementary Power Charge, per kW month					
June through October					
Secondary		\$15.87		\$17.21	
Primary		\$15.22		\$16.56	
Transmission		\$11.92		\$12.88	
November through May					
Secondary		\$14.30		\$15.51	
Primary		\$13.65		\$14.86	
Transmission		\$10.74		\$11.60	
Supplementary and Back-Up Energy Charge, per kWh					
June through October					
Secondary		4.9528 ¢		5.3679 ¢	
Primary		4.9528 ¢		5.3679 ¢	
Transmission - On-Peak		5.9097 ¢		6.3844 ¢	
Transmission - Off-Peak		4.5189 ¢		4.8820 ¢	
November through May					
Secondary		4.9528 ¢		5.3679 ¢	
Primary		4.9528 ¢		5.3679 ¢	
Transmission - On-Peak		5.3604 ¢		5.7911 ¢	
Transmission - Off-Peak		4.0713 ¢		4.3986 ¢	
Subtotal					
Total					

ROCKY MOUNTAIN POWER
STATE OF IDAHO
NORMALIZED BILLING DETERMINANTS AND PROPOSED STEP 2 PRICES
HISTORICAL 12 MONTHS ENDED DECEMBER 2023

	Units	Present Price	Present Revenue Dollars	Proposed Price	Proposed Revenue Dollars
Schedule 35-COM					
Customer Charge Secondary	36	\$81.00	\$2,911	\$88.00	\$3,162
Customer Charge Primary	0	\$199.00	\$0	\$216.00	\$0
Total Customer Charges	36				
Paperless Bill Credit	36	(\$0.50)	(\$18)	(\$0.50)	(\$18)
All On-Peak kW	493	\$19.80	\$9,755	\$21.50	\$10,593
All kWh	325,205	6.2796 ¢	\$20,421	6.8162 ¢	\$22,167
Seasonal Service Charge (Secondary)	0	\$972.00	\$0	\$1,056.00	\$0
Seasonal Service Charge (Primary)	0	\$2,388.00	\$0	\$2,592.00	\$0
Voltage Discount	0	(\$0.84)	\$0	(\$0.84)	\$0
Base Subtotal	325,205		\$33,069		\$35,904
<i>On-peak kWh (Jun - Oct)</i>	43,627	12.6098 ¢	\$5,501	13.6894 ¢	\$5,972
<i>Off-peak kWh (Jun - Oct)</i>	215,726	9.6424 ¢	\$20,801	10.4679 ¢	\$22,582
<i>On-peak kWh (Nov - May)</i>	22,109	11.4380 ¢	\$2,529	12.4172 ¢	\$2,745
<i>Off-peak kWh (Nov - May)</i>	43,743	8.7463 ¢	\$3,826	9.4951 ¢	\$4,153
Unbilled	(2,171)		(\$165)		(\$165)
Base Total	323,034		\$32,904		\$35,739
Schedule 35A-COM					
Customer Charge Secondary	12	\$81.00	\$969	\$88.00	\$1,053
Customer Charge Primary	0	\$199.00	\$0	\$216.00	\$0
Total Customer Charges	12				
Paperless Bill Credit	0	(\$0.50)	\$0	(\$0.50)	\$0
All On-Peak kW	224	\$19.80	\$4,441	\$21.50	\$4,822
All kWh	56,414	6.2796 ¢	\$3,543	6.8162 ¢	\$3,845
Seasonal Service Charge (Secondary)	0	\$972.00	\$0	\$1,056.00	\$0
Seasonal Service Charge (Primary)	0	\$2,388.00	\$0	\$2,592.00	\$0
Voltage Discount	0	(\$0.84)	\$0	(\$0.84)	\$0
Base Subtotal	56,414		\$8,953		\$9,720
<i>On-peak kWh (Jun - Oct)</i>	3,665	12.6098 ¢	\$462	13.6894 ¢	\$502
<i>Off-peak kWh (Jun - Oct)</i>	10,803	9.6424 ¢	\$1,042	10.4679 ¢	\$1,131
<i>On-peak kWh (Nov - May)</i>	12,270	11.4380 ¢	\$1,403	12.4172 ¢	\$1,524
<i>Off-peak kWh (Nov - May)</i>	29,676	8.7463 ¢	\$2,596	9.4951 ¢	\$2,818
Unbilled	(377)		(\$41)		(\$41)
Base Total	56,037		\$8,912		\$9,679
SCHEDULE 400					
Firm Energy and Power					
Customer Charges	12	\$1,820.00	\$21,840	\$1,977.00	\$23,724
kW	290,096	\$18.25	\$5,294,252	\$19.82	\$5,749,703
kWh	43,374,000	3.8903 ¢	\$1,687,365	4.2260 ¢	\$1,832,972
Excess kVar	57,200	\$0.96	\$54,912	\$0.96	\$54,912
Unbilled					
Total-Normalized	43,374,000		\$7,058,369		\$7,661,311
Interruptible Energy and Power					
Customer Charges					
kW	1,862,096	\$18.25	\$33,983,252	\$19.82	\$36,906,743
kWh	1,270,826,000	3.8903 ¢	\$49,438,537	4.2260 ¢	\$53,704,708
Unbilled					
Total-Normalized	1,270,826,000		\$83,421,789		\$90,611,451
Total Schedule 400	1,314,200,000		\$90,480,158		\$98,272,762
IDAHO JURISDICTIONAL TOTALS:					
Subtotal	3,504,192,788		\$325,895,047		\$351,769,706
Temperature Adj	(21,478,636)		(\$1,887,517)		(\$2,059,289)
Unbilled	(12,655,000)		(\$774,000)		(\$774,000)
AGA Revenue			\$521,159		\$521,159
Total	3,470,059,152		\$323,754,689		\$349,457,576
			\$1		\$25,702,887

