

## Protocol Appendix B

### Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>Sales to Ultimate Customers</b>		
440	Residential Sales Direct assigned - Jurisdiction	S
442	Commercial & Industrial Sales Direct assigned - Jurisdiction	S
444	Public Street & Highway Lighting Direct assigned - Jurisdiction	S
445	Other Sales to Public Authority Direct assigned - Jurisdiction	S
448	Interdepartmental Direct assigned - Jurisdiction	S
447	Sales for Resale Direct assigned - Jurisdiction Non-Firm Firm	S SE SG
449	Provision for Rate Refund Direct assigned - Jurisdiction	S SG
<b>Other Electric Operating Revenues</b>		
450	Forfeited Discounts & Interest Direct assigned - Jurisdiction	S
451	Misc Electric Revenue Direct assigned - Jurisdiction Other - Common	S SO
454	Rent of Electric Property Direct assigned - Jurisdiction Common	S SG

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
456	Other Electric Revenue	
	Direct assigned - Jurisdiction	S
	Wheeling Non-firm, Other	SE
	Common	SO
	Wheeling - Firm, Other	SG
<b>Miscellaneous Revenues</b>		
41160	Gain on Sale of Utility Plant - CR	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	SO
41170	Loss on Sale of Utility Plant	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	SO
4118	Gain from Emission Allowances	
	SO2 Emission Allowance sales	SE
41181	Gain from Disposition of NOX Credits	
	NOX Emission Allowance sales	SE
421	(Gain) / Loss on Sale of Utility Plant	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	SO
<b>Miscellaneous Expenses</b>		
4311	Interest on Customer Deposits	
	Utah Customer Service Deposits	CN

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>Steam Power Generation</b>		
500, 502, 504-514	Operation Supervision & Engineering	
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
501	Fuel Related	
	Remaining steam plants	SE
	Peaking Plants	SSECT
	Cholla	SSECH
503	Steam From Other Sources	
	Steam Royalties	SE
<b>Nuclear Power Generation</b>		
517 - 532	Nuclear Power O&M	
	Nuclear Plants	SG
<b>Hydraulic Power Generation</b>		
535 - 545	Hydro O&M	
	Pacific Hydro	SG
	East Hydro	SG
<b>Other Power Generation</b>		
546, 548-554	Operation Super & Engineering	
	Other Production Plant	SG
547	Fuel	
	Other Fuel Expense	SE

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>Other Power Supply</b>		
555	Purchased Power	
	Direct assigned - Jurisdiction	S
	Firm	SG
	Non-firm	SE
	100 MW Hydro Extension	SG
	Peaking Contracts	SSGC
556 - 557	System Control & Load Dispatch	
	Other Expenses	SG
	Embedded Cost Differential Endowments	
	Company Owned Hydro Embedded Cost Differential (Hydro less All Other)	DGP
	Company Owned Hydro Embedded Cost Differential (All Other less Hydro)	SG
	Mid-Columbia Contract Embedded Cost Differential (Mid C less All Other)	MC
	Mid-Columbia Contract Embedded Cost Differential (All Other less Mid C)	SG
	Existing QF Contracts Embedded Cost Differential (QF less- All Other)	S
	Existing QF Contracts Embedded Cost Differential (All Other less QF)	SG
<b>TRANSMISSION EXPENSE</b>		
560-564, 566-573	Transmission O&M	
	Transmission Plant	SG
565	Transmission of Electricity by Others	
	Firm Wheeling	SG
	Non-Firm Wheeling	SE
<b>DISTRIBUTION EXPENSE</b>		
580 - 598	Distribution O&M	
	Direct assigned - Jurisdiction	S
	Other Distribution	SNPD
<b>CUSTOMER ACCOUNTS EXPENSE</b>		
901 - 905	Customer Accounts O&M	
	Direct assigned - Jurisdiction	S
	Total System Customer Related	CN
<b>CUSTOMER SERVICE EXPENSE</b>		
907 - 910	Customer Service O&M	
	Direct assigned - Jurisdiction	S
	Total System Customer Related	CN
<b>SALES EXPENSE</b>		
911 - 916	Sales Expense O&M	
	Direct assigned - Jurisdiction	S
	Total System Customer Related	CN

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>ADMINISTRATIVE &amp; GEN EXPENSE</b>		
920-935	Administrative & General Expense	
	Direct assigned - Jurisdiction	S
	Customer Related	CN
	General	SO
	FERC Regulatory Expense	SG
<b>DEPRECIATION EXPENSE</b>		
403SP	Steam Depreciation	
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
403NP	Nuclear Depreciation	
	Nuclear Plant	SG
403HP	Hydro Depreciation	
	Pacific Hydro	SG
	East Hydro	SG
403OP	Other Production Depreciation	
	Other Production Plant	SG
403TP	Transmission Depreciation	
	Transmission Plant	SG
403	Distribution Depreciation Direct assigned - Jurisdiction	
	Land & Land Rights	S
	Structures	S
	Station Equipment	S
	Poles & Towers	S
	OH Conductors	S
	UG Conduit	S
	UG Conductor	S
	Line Trans	S
	Services	S
	Meters	S
	Inst Cust Prem	S
	Leased Property	S
	Street Lighting	S

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
403GP	General Depreciation	
	Distribution	S
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
	Pacific Hydro	SG
	East Hydro	SG
	Transmission	SG
	Customer Related	CN
	General SO	SO
403MP	Mining Depreciation	
	Remaining Mining Plant	SE
<b>AMORTIZATION EXPENSE</b>		
404GP	Amort of LT Plant - Capital Lease Gen	
	Direct assigned - Jurisdiction	S
	General	SO
	Customer Related	CN
404SP	Amort of LT Plant - Cap Lease Steam	
	Steam Production Plant	SG
404IP	Amort of LT Plant - Intangible Plant	
	Distribution	S
	Production, Transmission	SG
	General	SO
	Mining Plant	SE
	Customer Related	CN
404MP	Amort of LT Plant - Mining Plant	
	Mining Plant	SE
404HP	Amortization of Other Electric Plant	
	Pacific Hydro	SG
	East Hydro	SG
405	Amortization of Other Electric Plant	
	Direct assigned - Jurisdiction	S

## Allocation Factor Applied to each Component of Revenue Requirement

<u>FERC</u>		<u>DESCRIPTION</u>	<u>ALLOCATION</u>
<u>ACCT</u>			<u>FACTOR</u>
406	Amortization of Plant Acquisition Adj		
		Direct assigned - Jurisdiction	S
		Production Plant	SG
407	Amort of Prop Losses, Unrec Plant, etc		
		Direct assigned - Jurisdiction	S
		Production, Transmission	SG
		Trojan	TROJP
<b>Taxes Other Than Income</b>			
408	Taxes Other Than Income		
		Direct assigned - Jurisdiction	S
		Property	GPS
		General Payroll Taxes	SO
		Misc Energy	SE
		Misc Production	SG
<b>DEFERRED ITC</b>			
41140	Deferred Investment Tax Credit - Fed		
		ITC	DGU
41141	Deferred Investment Tax Credit - Idaho		
		ITC	DGU
<b>Interest Expense</b>			
427	Interest on Long-Term Debt		
		Direct assigned - Jurisdiction	S
		Interest Expense	SNP
428	Amortization of Debt Disc & Exp		
		Interest Expense	SNP
429	Amortization of Premium on Debt		
		Interest Expense	SNP
431	Other Interest Expense		
		Interest Expense	SNP
432	AFUDC - Borrowed		
		AFUDC	SNP

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	DESCRIPTION	ALLOCATION FACTOR
<b>Interest &amp; Dividends</b>		
419	Interest & Dividends	
	Interest & Dividends	SNP
<b>DEFERRED INCOME TAXES</b>		
41010	Deferred Income Tax - Federal-DR	
	Direct assigned - Jurisdiction	S
	Electric Plant in Service	DITEXP
	Pacific Hydro	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Property Tax related	GPS
	Miscellaneous	SNP
	Trojan	TROJP
	Distribution	SNPD
	Mining Plant	SE
41011	Deferred Income Tax - State-DR	
	Direct assigned - Jurisdiction	S
	Electric Plant in Service	DITEXP
	Pacific Hydro	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Property Tax related	GPS
	Miscellaneous	SNP
	Trojan	TROJP
	Distribution	SNPD
	Mining Plant	SE
41110	Deferred Income Tax - Federal-CR	
	Direct assigned - Jurisdiction	S
	Electric Plant in Service	DITEXP
	Pacific Hydro	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Property Tax related	GPS
	Miscellaneous	SNP
	Trojan	TROJP
	Distribution	SNPD
	Mining Plant	SE



## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
41111	Deferred Income Tax - State-CR	
	Direct assigned - Jurisdiction	S
	Electric Plant in Service	DITEXP
	Pacific Hydro	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Property Tax related	GPS
	Miscellaneous	SNP
	Trojan	TROJP
	Distribution	SNPD
	Mining Plant	SE
 <b>SCHEDULE - M ADDITIONS</b>		
SCHMAF	Additions - Flow Through	
	Direct assigned - Jurisdiction	S
SCHMAP	Additions - Permanent	
	Mining related	SE
	General	SO
SCHMAT	Additions - Temporary	
	Direct assigned - Jurisdiction	S
	Contributions in aid of construction	CIAC
	Miscellaneous	SNP
	Trojan	TROJP
	Pacific Hydro	SG
	Mining Plant	SE
	Production, Transmission	SG
	Property Tax	GPS
	General	SO
	Depreciation	SCHMDEXP

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>SCHEDULE - M DEDUCTIONS</b>		
SCHMDF	Deductions - Flow Through	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Pacific Hydro	SG
SCHMDP	Deductions - Permanent	
	Direct assigned - Jurisdiction	S
	Mining Related	SE
	Miscellaneous	SNP
	General	SO
SCHMDT	Deductions - Temporary	
	Direct assigned - Jurisdiction	S
	Bad Debt	BADDEBT
	Miscellaneous	SNP
	Pacific Hydro	SG
	Mining related	SE
	Production, Transmission	SG
	Property Tax	GPS
	General	SO
	Depreciation	TAXDEPR
	Distribution	SNPD
<b>State Income Taxes</b>		
40911	State Income Taxes	
	Income Before Taxes	IBT
40910	FIT True-up	S
40910	Wyoming Wind Tax Credit	SG
<b>Steam Production Plant</b>		
310 - 316		
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
<b>Nuclear Production Plant</b>		
320-325		
	Nuclear Plant	SG

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>Hydraulic Plant</b>		
330-336	Pacific Hydro	SG
	East Hydro	SG
<b>Other Production Plant</b>		
340-346	Other Production Plant	SG
<b>TRANSMISSION PLANT</b>		
350-359	Transmission Plant	SG
<b>DISTRIBUTION PLANT</b>		
360-373	Direct assigned - Jurisdiction	S

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	DESCRIPTION	ALLOCATION FACTOR
<b>GENERAL PLANT</b>		
389 - 398		
	Distribution	S
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
	Pacific Hydro	SG
	East Hydro	SG
	Transmission	SG
	Customer Related	CN
	General SO	SO
399	Coal Mine	
	Remaining Mining Plant	SE
399L	WIDCO Capital Lease	
	WIDCO Capital Lease	SE
1011390	General Capital Leases	
	Direct assigned - Jurisdiction	S
	General	SO
GP	Unclassified Gen Plant - Acct 300	
	Distribution	S
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
	Pacific Hydro	SG
	East Hydro	SG
	Transmission	SG
	Customer Related	CN
	General	SO

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT		<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>INTANGIBLE PLANT</b>			
301	Organization	Direct assigned - Jurisdiction	S
302	Franchise & Consent	Direct assigned - Jurisdiction	S
		Production, Transmission	SG
303	Miscellaneous Intangible Plant	Distribution	S
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
		Pacific Hydro	SG
		East Hydro	SG
		Transmission	SG
		Customer Related	CN
		General	SO
303	Less Non-Utility Plant	Direct assigned - Jurisdiction	S

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>Rate Base Additions</b>		
105	Plant Held For Future Use	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Mining Plant	SE
114	Electric Plant Acquisition Adjustments	
	Direct assigned - Jurisdiction	S
	Production Plant	SG
115	Accum Provision for Asset Acquisition Adjustments	
	Direct assigned - Jurisdiction	S
	Production Plant	SG
120	Nuclear Fuel	
	Nuclear Fuel	SE
124	Weatherization	
	Direct assigned - Jurisdiction	S
	General	SO
182W	Weatherization	
	Direct assigned - Jurisdiction	S
186W	Weatherization	
	Direct assigned - Jurisdiction	S
151	Fuel Stock	
	Steam Production Plant	SE
152	Fuel Stock - Undistributed	
	Steam Production Plant	SE
25316	DG&T Working Capital Deposit	
	Mining Plant	SE
25317	DG&T Working Capital Deposit	
	Mining Plant	SE
25319	Provo Working Capital Deposit	
	Mining Plant	SE

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
154	Materials and Supplies	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Mining	SE
	General	SO
	Production - Common	SNPPS
	Hydro	SNPPH
	Distribution	SNPD
		SG
163	Stores Expense Undistributed	
	General	SO
25318	Provo Working Capital Deposit	
	Provo Working Capital Deposit	SNPPS
165	Prepayments	
	Direct assigned - Jurisdiction	S
	Property Tax	GPS
	Production, Transmission	SG
	Mining	SE
	General	SO
182M	Misc Regulatory Assets	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Cholla Transaction Costs	SSGCH
	Mining	SE
	General	SO
186M	Misc Deferred Debits	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General	SO
	Mining	SE
	Production - Common	SNPPS

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	ALLOCATION FACTOR
<b>Working Capital</b>		
CWC	Cash Working Capital	
	Direct assigned - Jurisdiction	S
OWC	Other Working Capital	
131	Cash	SNP
135	Working Funds	SG
143	Other Accounts Receivable	SO
232	Accounts Payable	SO
232	Accounts Payable	SE
253	Deferred Hedge	SE
25330	Other Deferred Credits - Misc	SE
<b>Miscellaneous Rate Base</b>		
18221	Unrec Plant & Reg Study Costs	
	Direct assigned - Jurisdiction	S
18222	Nuclear Plant - Trojan	
	Trojan Plant	TROJP
	Trojan Plant	TROJD
141	Impact Housing - Notes Receivable	
	Employee Loans - Hunter Plant	SG



## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>Rate Base Deductions</b>		
235	Customer Service Deposits Direct assigned - Jurisdiction	S
2281	Prov for Property Insurance	SO
2282	Prov for Injuries & Damages	SO
2283	Prov for Pensions and Benefits	SO
22841	Accum Misc Oper Prov-Black Lung Mining	SE
22842	Accum Misc Oper Prov-Trojan Trojan Plant	TROJD
252	Customer Advances for Construction Direct assigned - Jurisdiction Production, Transmission Customer Related	S SG CN
25399	Other Deferred Credits Direct assigned - Jurisdiction Production, Transmission Mining	S SG SE
190	Accumulated Deferred Income Taxes Direct assigned - Jurisdiction Bad Debt Pacific Hydro Production, Transmission Customer Related General Miscellaneous Trojan	S BADDEBT SG SG CN SO SNP TROJP
281	Accumulated Deferred Income Taxes Production, Transmission	SG

## Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
282	Accumulated Deferred Income Taxes	
	Direct assigned - Jurisdiction	S
	Depreciation	DITBAL
	Hydro Pacific	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Miscellaneous	SNP
	Trojan	TROJP
283	Accumulated Deferred Income Taxes	
	Direct assigned - Jurisdiction	S
	Depreciation	DITBAL
	Hydro Pacific	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Miscellaneous	SNP
	Trojan	TROJP
255	Accumulated Investment Tax Credit	
	Direct assigned - Jurisdiction	S
	Investment Tax Credits	ITC84
	Investment Tax Credits	ITC85
	Investment Tax Credits	ITC86
	Investment Tax Credits	ITC88
	Investment Tax Credits	ITC89
	Investment Tax Credits	ITC90
	Investment Tax Credits	DGU

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>
<b>PRODUCTION PLANT ACCUM DEPRECIATION</b>		
108SP	Steam Prod Plant Accumulated Depr	
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
108NP	Nuclear Prod Plant Accumulated Depr	
	Nuclear Plant	SG
108HP	Hydraulic Prod Plant Accum Depr	
	Pacific Hydro	SG
	East Hydro	SG
108OP	Other Production Plant - Accum Depr	
	Other Production Plant	SG
<b>TRANS PLANT ACCUM DEPR</b>		
108TP	Transmission Plant Accumulated Depr	
	Transmission Plant	SG
<b>DISTRIBUTION PLANT ACCUM DEPR</b>		
108360 - 108373	Distribution Plant Accumulated Depr	
	Direct assigned - Jurisdiction	S
108D00	Unclassified Dist Plant - Acct 300	
	Direct assigned - Jurisdiction	S
108DS	Unclassified Dist Sub Plant - Acct 300	
	Direct assigned - Jurisdiction	S
108DP	Unclassified Dist Sub Plant - Acct 300	
	Direct assigned - Jurisdiction	S

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>GENERAL PLANT ACCUM DEPR</b>		
108GP	General Plant Accumulated Depr	
	Distribution	S
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
	Pacific Hydro	SG
	East Hydro	SG
	Transmission	SG
	Customer Related	CN
	General SO	SO
108MP	Mining Plant Accumulated Depr.	
	Mining Plant	SE
108MP	Less Centralia Situs Depreciation	
	Direct assigned - Jurisdiction	S
1081390	Accum Depr - Capital Lease	
	General	SO
1081399	Accum Depr - Capital Lease	
	Direct assigned - Jurisdiction	S

## Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
<b>ACCUM PROVISION FOR AMORTIZATION</b>		
111SP	Accum Prov for Amort-Steam	
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
111GP	Accum Prov for Amort-General	
	Distribution	S
	Remaining Steam Plants	SG
	Peaking Plants	SSGCT
	Cholla	SSGCH
	Pacific Hydro	SG
	East Hydro	SG
	Transmission	SG
	Customer Related	CN
	General SO	SO
111HP	Accum Prov for Amort-Hydro	
	Pacific Hydro	SG
	East Hydro	SG
111IP	Accum Prov for Amort-Intangible Plant	
	Distribution	S
	Pacific Hydro	SG
	Production, Transmission	SG
	General	SO
	Mining	SE
	Customer Related	CN
111IP	Less Non-Utility Plant	
	Direct assigned - Jurisdiction	S
111399	Accum Prov for Amort-Mining	
	Mining Plant	SE