Row Labels	Sum of YTD 12/31/2013		FERC 501, Fuel		
<b>Energy Costs</b>		Agrees to 10K, Energy Costs	Per Fuel Accounts tab, excluding below the line costs		815,282,708
403	(4,835,859)		Add back; below the line costs		,,
418.1	(20,911,852)		GL 515180-Fuel Exp-Bridger Coal-Profit (501)		20,483,890
426	107,102		GL 515182-Fuel Exp-Trapper Mining-Profit (501)		427,962
431	(4,097,859)		Per Fuel Accounts tab Total FERC Account 501		836,194,561
456	(734,178)		Per GAAP	Α	818,800,017
501	818,800,017 A	<b>A</b>	Reconciling items:		17,394,544
			Less: Misc. Other Costs in GRID-Related FERC accounts (as amounts are not included in		
503	3,671,373 E	3	GAAP Energy Costs, but included in Fuel Accounts tab)		(326,238)
	-,-,-,-,- ·		Addback: Amort. of deferred overburden within Misc. Other Costs in GRID (as amount is		(520,250)
506	1,692,154		included in Energy Costs for GAAP)		(42,115)
-	2,052,10		Less: Non-Grid FERC Accts (as amount not included in GAAP Energy Costs, but included in		(42,115)
547	321,290,415		Fuel Accounts tab)		38,590,520
,	,,		Addback: Bridger/Trapper profit included in Non-Grid FERC Accts (as amount is included in		30,030,020
			FERC 501 per FERC Order No. AC11-132 and offset in FERC 418.1, Equity in Earnings in		
			Subsidiaries, resulting in no impact to Energy Costs for GAAP)		
555	661,541,286	)	Substitution, resulting in the impact to thirtigy costs for OAAI		20,911,852
557	7,177,252			-	20,511,052
565	137,182,304 E	:			_
566	3,113,524	•	FERC 503, Steam		
Revenue		Agrees to 10K, Revenue	Per Fuel Accounts tab		4,312,439
411	(26,461)	Agrees to row, he veride	Per GAAP	В	3,671,373
415	(902,714)		Reconciling items:	<u> </u>	641,065
415	(302,714)		Less: Non-NPC Accts (as amount is not included in GAAP Energy Costs, but included in Fuel		041,003
418	(311,051)		Accounts tab)		641,065
440	(1,773,896,155)		Accounts tuby		041,005
442	(2,833,027,382)				-
444	(20,047,674)		FERC 547, Other-Fuel		
445	(17,101,922)		Per Fuel Accounts tab		321,290,415
447	(325,520,827) F	:	Per GAAP	С	321,290,415
449	(0)		i ei anni		321,230,413
450	(9,906,509)				-
451	(6,310,584)		FERC 555, Purchase Power		
453	(1,577)		Per C&T Database Accounts tab, excluding below the line costs		666,325,681
454	(17,887,016)		Add back: below the line costs		000,323,001
456	(148,752,719)		GL 546536-Renewable Energy Credit Purchases		
555	5,012,771		GL 546537-WA REC Compliance Purchases		220 276
924	1,687,892		Per C&T Database Accounts tab Total FERC Account 555	_	228,376
Grand Total	(3,222,996,250)		Per GAAP	D	666,554,057
Granu rotar	(3,222,990,230)		Reconciling items:	υ	661,541,286
					5,012,771
			Less: amounts not included in GAAP Energy Costs, but included in C&T Database Accounts		
			tab		F 004 000
			GL 304111-Bookouts Netted-Losses, amt is in Revenue for GAAP		5,004,822
			GL 304213-Trading Netted-Estimate, amt is in Revenue for GAAP		7,949
					U
			ECDC ECE Transmission of Electricity by Others		
			FERC 565, Transmission of Electricity by Others  Per CRT Database Associate to be		127 102 201
			Per C&T Database Accounts tab Per GAAP	-	137,182,304
			PET GAAP	E	137,182,304
			FERC 447, Sales for Resale		
			Per C&T Database Accounts tab		(325,520,827)
			Per GAAP	F	(325,520,827)
				'	(323,320,021)

1,548,618,970

(68,389,685) Ref 5.1

1,617,008,655

AFR 17 1st Supplemental Fuel Accounts Column 13, ∑ Lines 65, 213 & 225

1,063,456 Ref 4.3 1,549,682,426 Ref. 2.2 line 66

Idaho Power Unreserved Penalty Adj Normalized NPC

(4,237,655) Ref 5.1 1,612,771,000 Ref. 2.2 line 66

2010 Protocol Factor

Normalized NPC (3) + (4)

(2)

(4) Type B Adjustments

(3) Unadjusted NPC (1) + (2)

313,785,474

313,785,474
AFR 17 1st Supplemental
C&T Database Accounts
Column 15, Line 33

313,785,474

313,785,474

649,203,371 21,201,560

649,203,371 21,201,560

(68,389,685) 602,015,246

(68,389,685)

670,404,931
AFR 17 1st Supplemental
C&T Database Accounts
Column 15, Line 89

128,747,207 8,435,097 137,182,304

128,747,207 8,455,097 137,182,304 AFR 17 1st Supplemental C&T Database Accounts Column 15, Line 109

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(15,450) (26,665) 727,989,631 17,051,833 4,312,439 312,460,182 8,830,233 52,604,692

(15,450) (26,665) 727,989,631 17,051,833 4,312,439 312,460,182 8,830,233 52,604,692

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Rocky Mo Results of Net Powel Page 5.1.1	Rocky Mountain Power Results of Operations - December 2013 Net Power Cost Adjustment Page 5.1.1		Đ	(2)
Line No.	o	Account	lotal Account (B Tabs)	Remove Non-NPC/ NPC Mechanism Accruals
- 0 W 4	Sales for Resale (Account 447) Existing Firm Sales PPL Existing Firm Sales UPL Post-merger Firm Sales	447.12 447.12 447.13, 447.14, 447.2, 447.62	313,785,474	
405	Non-firm Sales Transmission Services On-everten Wholesale Sales	67.75 67.75 67.75 7.75 7.75 7.75 7.75 7.	88,914 11,646,439	(88,914)
- 60	Total Revenue Adjustments		325,520,827 AFR 17 1st Supplemental C&T Database Accounts	(11,735,353)
0011264	Purchased Power (Account 555) Existing Firm Demand PPL Existing Firm Demand UPL Existing Firm Energy Post-merger Firm Scondary Purchases	555.66 555.88 555.65 555,55,555,55,656.02,555.63,555.64,555.67,555.8 555,73,555.85	Column 15, Line 41 644,965,715 21,201,560	4,237,655
2 1 4 6	ocasona Contacts Wind Integration Charge BPA Regional Adjustments Post-morner Firm Twoe 1	555,11, 555,12, 555,133	158,405	(158,405)
19	Total Purchased Power Adjustment		666,325,681	4,079,250
2			AFR 17 1st Supplemental C&T Database Accounts Column 15, Line 97	
22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Wheeling (Account 565) Existing Firm PPL Existing Firm UPL Post-merger Firm Non-firm Total Wheeling Expense Adjustment	565.26 565.27 565.0, 565.46, 565.1 565.25	128,747,207 8,435,097 137,182,304 AFR 17 1st Supplemental C&T Database Accounts	
26 29 30 33 33 33	Fuel Expense (Accounts 501, 503 and 547) Fuel - Overburden Amoritzation - Idaho Fuel - Overburden Amoritzation - Wyoming Fuel Consumed - Coal Fuel Consumed - Gas Fuel Consumed - Gas Natural Gas Consumed Natural Gas Consumed Simple Cycle Combustion Turbines	501.12 501.12 501.1 501.35 503 503 547 547	Column 15, Line 109 (15,450) (25,665) 727,898,931 17,051,833 4,312,439 312,460,182 8,830,233	
35 36 36	Cholla/APS Exchange Miscellaneous Fuel Costs Total Fuel Expense	501,501,2,501,3, 501,4, 501,45, 501,5,501,51	52,604,692 17,678,667 1,140,885,562	- (17,678,667) (17,678,667)
		Column	AFR 17 1st Supplemental Fuel Accounts Column 13, ∑ Lines 177, 213 & 225	
37	Net Power Cost		1,618,872,719	(1,864,064) Ref 5.1.2
38			NPC Mechanism Accruals (included in column 2) Unadjusted NPC	s (included in column 2) Unadjusted NPC
40				