

Integrated Program Review

Closeout Report, September 2020



Letter from the Administrator

Going into this IPR, we recognized the uncertainty presented by the COVID-19 pandemic. And in the midst of the public process, we also faced a change in leadership. As acting administrator, I can assure you that despite the challenges of our day and the recent leadership transition, I and the entire executive team remain committed to the goals of BPA's 2018-2023 Strategic Plan. At the same time, we recognize the importance of being responsive to immediate short-term needs.

As in past IPRs, public engagement played an important role in our continued focus on managing costs and keeping rates on a sustainable trajectory. We appreciate your feedback on our IPR proposal and have responded to comments in the closeout report where appropriate. In general, comments supported our proposed spending levels and urged us to continue working toward our cost-management objective.

Aside from a few minor adjustments, the final spending levels I am adopting today are consistent with our initial proposal and support the 2018-2023 Strategic Plan objective of holding the sum of program costs, by business line, at or below the rate of inflation through 2028.

For the FY 2022-2023 rate period, Bonneville will absorb approximately \$63 million annually in inflation. We are keeping IPR costs flat for Power Services, and keeping the increase in costs for Transmission Services at the rate of inflation to provide funding levels necessary for safety, compliance, reliability and market transformation activities.

We made difficult trade-offs to achieve these spending levels, and this process highlighted the need to continue sharpening our spending decision-making capability. Although we have made significant progress by using an integrated financial planning model, we will continue to build upon this solid foundation. Through a strategic cost-management initiative that is underway, we will enhance our financial planning and analysis capability and approach our decisions at a more granular level. We will also further integrate program plans into our decision-making, providing management a framework to better align costs and priorities with agency goals and help drive strategic use of limited budgetary resources.

While these program levels serve as a baseline of costs for the BP-22 rate period, we also recognize the need to remain flexible and adaptable to the changing economic conditions and impacts related to the Columbia River System Operations review, which recently concluded with the record of decision on Sept. 29. To that end, we are planning to conduct a second IPR in the early part of 2021 and will provide more details in the upcoming months.

Thank you for your engagement and support, and I look forward to working with you to sustain BPA's role as an engine of the region's economic prosperity and environmental sustainability.

Sincerely,



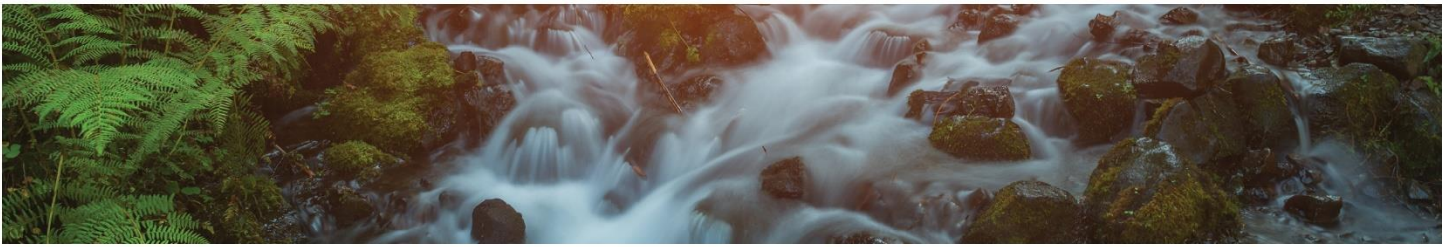
John Hairston, Acting Administrator and CEO

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1 Introduction

The BP-22 Integrated Program Review started in June 2020 with the release of the Bonneville Power Administration's initial publication on spending levels for fiscal years 2022 and 2023, followed by a series of workshops and a public comment period. BPA has completed the review and discussion of proposed spending levels, which are outlined in this document. These final IPR spending levels will be used in the BP-22 Rate Case and make up just one of the many cost components that are included in BPA's rates. The BP-22 Initial Proposal will include all of the cost components and is expected to be released in December 2020.

During this public review BPA received many thoughtful and thorough comments and appreciates the region's engagement in this process. The final spending levels in this document reflect BPA's continued commitment to its strategic plan while recognizing the need to remain flexible and adaptable to the changing conditions.

The changes from the initial spending levels are minimal, and in total had no impact on the final spending levels presented in the table below. Both Power and Transmission are consistent with the initial proposal, keeping costs flat for Power Services, and keeping the increase in costs for Transmission Services at the rate of inflation to ensure funding levels necessary to support safety, compliance, reliability and market transformation activities.

BPA inflation assumptions reflect projected changes in the U.S. Gross Domestic Product Price Deflator and are provided by the Global Insights Group. Key areas of upward cost pressure exceeding this inflation rate assumption are hourly and salaried wage inflation and Information Technology costs, which reinforces the need to sustain a continued focus on cost management while making difficult trade-offs.

The final IPR proposal includes a total undistributed reduction of \$20 million per year. Throughout fiscal year 2021, BPA will identify the savings so that these reductions can be implemented and realized in fiscal years 2022 and 2023. BPA will report out on progress periodically. In addition to this short-term focus, a recently formed executive-led team will focus on structural, longer-term cost management strategies to ensure BPA sustains these reductions over many years.

Table 1 Final IPR expense

(\$ millions)	Average BP-20 Rate Case	Average BP-22 Initial IPR	BP-22 Final IPR	<i>Delta: Average Final BP-22 less Average BP-20 Rate Case</i>
	2020-2021	2022-2023	2022-2023	<i>Increase (Decrease)</i>
Power	1,298.8	1,298.8	1,298.8	-
Transmission	489.8	514.5	514.5	24.7
Total	1,788.6	1,813.3	1,813.3	24.7



2 Power Services

Power Services is deeply committed to BPA's strategic plan, including its cost-management and competitiveness objectives. This commitment is further demonstrated with Power's final IPR spending levels which remain equal to the BP-20 Rate Case.

There are two changes from the initial proposal. These changes offset one another such that total spending levels equal the initial proposal. In the initial IPR, BPA erroneously reflected a decrease in funding for the Northwest Power and Conservation Council. In final IPR, this has been updated to reflect the Council's planned spending levels, which are higher than the initial IPR numbers by \$396,000 for FY 2022 and \$633,000 for FY 2023. To offset this increase and keep Power Services' final IPR spending levels flat, Power has decreased its Enterprise Services General and Administrative costs by the same amount.

BPA received multiple comments regarding the proposed spending levels for Energy Efficiency and after careful review will keep the spending levels for the final proposal consistent with the initial proposal. Though the pending publication of the Council's 2021 Power Plan and a subsequent refresh of the BPA Resource Program create some degree of uncertainty, BPA anticipates that it will be able to deliver on our conservation goals.

Operations and maintenance costs for Columbia Generating Station are flat consistent with the initial IPR proposal. The IPR line item shows a slight increase due to a BPA FY 2020 accounting treatment change in the treasury services costs, that moved those costs into the IPR.

Table 2 Power Services Summary

(\$ thousands)	Final IPR		Average BP-20 Rate Case	Average Initial IPR	Average Final IPR	Delta: Average Final IPR less Average Rate Case	Delta: Average Final IPR less Average Initial IPR
	2022	2023	2020-2021	2022 - 2023	2022 - 2023	Increase (Decrease)	Increase (Decrease)
Costs Described in IPR							
Columbia Generating Station	277,950	304,035	290,992	290,992	290,992	-	-
Columbia Generating Station Treasury costs	693	713	0	703	703	703*	
Corps of Engineers	252,557	252,557	252,557	252,557	252,557	-	-
Fish & Wildlife	247,508	247,196	249,817	247,352	247,352	(2,465)	-
Bureau of Reclamation	152,269	152,963	152,616	152,616	152,616	-	-
Lower Snake Hatcheries	31,000	31,000	30,483	31,000	31,000	517	-
Asset Management Total	961,977	988,463	976,465	975,220	975,220	(1,245)	-
Conservation Purchases	67,357	67,357	67,000	67,357	67,357	357	-
Commercial Activities Program Total	67,357	67,357	67,000	67,357	67,357	357	-
Renewables	34,418	29,467	35,696	31,943	31,943	(3,753)	-
Conservation Infrastructure	27,300	27,300	27,296	27,300	27,300	4	-
Market Transformation	11,800	11,800	12,050	11,800	11,800	(250)	-
Low-Income and Tribal Weatherization	6,005	6,005	5,796	6,005	6,005	209	-
Distributed Energy Resources	215	215	855	215	215	(640)	-
NW Power & Conservation Council	11,942	12,431	11,840	11,671	12,187	346	516
Operations Program Total	91,680	87,218	93,533	88,934	89,449	(4,084)	515
Non-Generation Operations Total	84,347	86,853	83,869	85,603	85,600	1,731	(3)
Enterprise Services G&A	64,937	65,336	57,752	65,648	65,136	7,385	(512)
Post-retirement benefits	18,666	19,354	20,204	19,010	19,010	(1,194)	-
Enterprise Services G&A Total	83,602	84,689	77,955	84,658	84,146	6,191	(512)
Undistributed reduction	(2,971)	(2,971)	0	(2,971)	(2,971)	(2,971)	-
Costs Described in IPR Total	1,285,991	1,311,609	1,298,819	1,298,800	1,298,800	(19)	-
Capital							
Corps of Engineers	216,296	229,286	120,517	222,791	222,791	102,274	-
Columbia Generating Station	115,377	113,780	84,468	114,578	114,578	30,111	-
Bureau of Reclamation	47,824	51,974	126,483	49,899	49,899	(76,584)	-
Fish and Wildlife	43,000	43,000	47,266	43,000	43,000	(4,266)	-
AFUDC	21,066	22,140	16,199	21,603	21,603	5,404	-
IT Asset Category	4,300	2,600	3,900	3,450	3,450	(450)	-
Capital Total	447,863	462,780	398,832	455,321	455,321	56,489	-

***Note:** Operations and maintenance costs for Columbia Generating Station are flat. The IPR line item shows a slight increase due to a BPA FY 2020 change in the accounting treatment of treasury services costs that moved those costs into the IPR.



3 Transmission Services

Transmission Services is committed to modernizing assets and operations and meeting customer needs efficiently and responsively, and sustaining financial health. With these three main principles in mind, and ensuring funding levels necessary to support safety, compliance, reliability and market transformation activities, Transmission's final IPR spending levels include inflation when compared to the BP-20 Rate Case. These proposed spending levels support the BPA 2018-2023 Strategic Plan and BPA's legacy of transmission system reliability.

There are two changes from the initial proposal with a net impact of zero dollars. As discussed in the initial IPR, the methodology for the Enterprise Services capital indirect allocation was reviewed to determine if changes were needed to align with industry best practices and cost allocation principles.

The Enterprise Services capital indirects represent the portion of Enterprise Services General and Administrative costs that are allocated to Transmission capital. The methodology relied on historical data, which is a reasonable approach when the relative sizes of Transmission's capital and expense programs are consistent from year to year. The methodology breaks down, however, when Transmission's capital program is expected to increase significantly in the future, as is currently the case. To rectify this, BPA has revised the methodology to incorporate forecast IPR data along with the historical data. This changed the allocation rate to capital from 45% to 43%, resulting in an increase in Transmission's Enterprise Services G&A expense of \$2.1 million, on average, per year. To keep final IPR spending levels unchanged from initial IPR levels, this increase was offset by a matching increase to Transmission's undistributed reduction.

Table 3 Transmission Services Summary

(\$ thousands)	Final IPR		Average BP-20 Rate Case	Average Initial IPR	Average Final IPR	Delta: Average Final IPR less Average Rate Case	Delta: Average Final IPR less Average Initial IPR
	2022	2023	2020-2021	2022 - 2023	2022 - 2023	Increase (Decrease)	Increase (Decrease)
Costs Described in IPR							
Asset Management	286,951	290,281	265,884	288,616	288,616	22,732	-
Commercial Activities	56,470	57,541	59,607	59,078	57,005	(2,602)	(2,073)
Operations	64,284	65,598	71,124	64,941	64,941	(6,183)	0
Enterprise Services G&A	103,195	104,681	93,206	101,865	103,938	10,732	2,073
Costs Described in IPR Total	510,899	518,101	489,821	514,500	514,500	24,679	(0)
Capital							
Transmission Asset Category	312,000	327,000	300,799	319,500	319,500	18,701	-
Other Asset Categories Within Transmission	105,780	118,990	47,890	112,385	112,385	64,495	-
Transmission Indirects	53,390	54,072	55,158	53,731	53,731	(1,427)	-
Corporate Indirects	46,208	46,484	46,957	44,273	46,346	(611)	2,073
PFIA	45,000	50,000	57,759	47,500	47,500	(10,259)	-
AFUDC	13,738	15,159	13,220	14,448	14,448	1,228	-
Capital Total	576,116	611,705	521,782	591,837	593,910	72,128	2,073

Note: The initial IPR number for corporate indirects was inaccurately reflected in the Initial Publication. The accurate number is reflected above in the Average Initial IPR column.



4 Enterprise Services

The final IPR spending levels for Enterprise Services reflect the spending levels necessary to operate the agency and the core functions located within the Chief Administrative Office (CAO) and Corporate organizations. There are two changes from the initial proposal, however in total they offset one another such that total spending levels remain unchanged.

The Deputy Administrator Office includes the costs for the Northwest Power and Conservation Council, and as described in the Power Services section BPA erroneously reflected a decrease in funding for the Northwest Power and Conservation Council. In final IPR, this has been updated to reflect the Council's planned spending levels, which are higher than the initial IPR numbers by \$396,000 for FY 2022 and \$633,000 for FY 2023. To offset this increase, the Deputy Administrator Office decreased its costs by the same amount. Consistent with the initial proposal, the CAO is proposing an average increase of \$17.2 million per year compared to the BP-20 Rate Case, related to Information Technology. The CAO held spending levels relatively flat within its other departments to minimize the rising costs of IT. Due to increasing software licensing costs and new cybersecurity compliance requirements, BPA believes that the spending levels proposed in the initial IPR are prudent.

Several commenters asked for further clarification of the allocation of grid modernization corporate costs between Power and Transmission and the functionalization of grid modernization and energy imbalance market costs. This topic was further discussed in the TC-22, BP-22 and EIM Phase III workshop on Aug. 26, and more details are available in the presentation materials from that meeting. BPA plans to continue to use the 35%/65% cost split to allocate grid modernization corporate costs to Power and Transmission. This allocation is based on BPA's best historical information and expectations for 2022 and 2023.

Table 4 Enterprise Services Summary

(\$ thousands)	Final IPR		Average BP-20 Rate Case	Average Initial IPR	Average Final IPR	Delta: Average Final IPR less Average Rate Case	Delta: Average Final IPR less Average Initial IPR
	2022	2023	2020-2021	2022 - 2023	2022 - 2023	Increase (Decrease)	Increase (Decrease)
Information Technology	100,746	101,241	83,736	100,994	100,994	17,258	-
Workplace Services	51,155	51,354	52,130	51,255	51,255	(876)	-
Supply Chain Services	38,098	38,098	38,098	38,098	38,098	-	-
Human Resources Service Center	16,378	16,699	16,801	16,539	16,539	(263)	-
Security & Continuity of Operations	11,996	12,119	10,445	12,058	12,058	1,613	-
Safety	6,329	6,475	6,774	6,402	6,402	(372)	-
Program Management Office	3,214	3,292	3,356	3,253	3,253	(103)	-
Undistributed Reduction	(3,400)	(3,400)	-	(3,400)	(3,400)	(3,400)	-
Chief Administrative Office Subtotal	224,516	225,878	211,340	225,197	225,197	13,857	-
Business Transformation Office	16,835	16,938	17,117	16,887	16,887	(231)	-
Compliance & Risk Management	16,804	17,316	17,720	17,060	17,060	(660)	-
Finance	14,833	14,833	15,713	14,833	14,833	(880)	-
Deputy Administrator Office	13,178	13,479	13,719	13,329	13,329	(391)	-
Chief Operating Office	13,033	13,467	13,850	13,250	13,250	(600)	-
General Counsel	11,274	11,274	11,784	11,274	11,274	(510)	-
Administrator	607	619	956	613	613	(343)	-
Enterprise Services' Grand Total	311,080	313,804	302,199	312,442	312,442	10,243	-



5 Environment, Fish & Wildlife

Environment, Fish & Wildlife will continue to support BPA’s responsibility to comply with all applicable environmental laws and regulations. This includes its responsibility to protect, mitigate and enhance fish and wildlife to the extent they are affected by the development and operation of the Federal Columbia River Power System, in a manner consistent with the Northwest Power and Conservation Council’s fish and wildlife program and the purposes of the 1980 Pacific Northwest Electric Power Planning and Conservation Act.

As called for in BPA’s Strategic Plan, the Fish & Wildlife Program will manage costs – direct funding, direct expense and capital costs – at or below the rate of inflation, inclusive of any new obligations. The budget for the Lower Snake River Compensation Plan will remain unchanged from the BP-20 levels. Through a direct funding agreement between BPA and the U.S. Fish and Wildlife Service, BPA directly funds expense only for LSRCP facilities. There is no provision in the direct funding agreement for BPA to fund substantial hatchery capital replacements or improvements.

Table 5 Environment, Fish & Wildlife Summary

(\$ thousands)	Final IPR		Average BP-20 Rate Case	Average Initial IPR	Average Final IPR	Delta: Average Final IPR less Average Rate Case	Delta: Average Final IPR less Average Initial IPR
	2022	2023	2020-2021	2022 - 2023	2022 - 2023	Increase (Decrease)	Increase (Decrease)
Transmission Direct Support	7,417	7,630	6,575	7,524	7,524	949	-
Power Direct Support	284,920	284,707	285,762	284,814	284,814	(949)	-
Environment, Fish & Wildlife Total	292,337	292,337	292,337	292,337	292,337	-	-



6 Capital

The final IPR spending levels for capital are unchanged from the initial proposal. These final spending levels for capital are a result of the Strategic Asset Management Plans (SAMP), and balancing the priorities of BPA’s mission, strategic and financial plan objectives.

During the IPR process, BPA received several comments specific to capital, which are discussed following the tables below.

Table 6 Capital Final IPR

(\$ thousands)	Final IPR		Average BP-20 Rate Case	Average Initial IPR	Average Final IPR	Delta Average Final IPR less Average Rate Case	Delta Average Final IPR less Average Rate Case
	2022	2023	2020-2021	2022 - 2023	2022 - 2023	Increase (Decrease)	Increase (Decrease)
Asset Category Direct Spending							
Transmission Direct	312,000	327,000	300,799	319,500	319,500	18,701	-
Federal Hydro	264,120	281,260	247,000	272,690	272,690	25,690	-
Columbia Generating Station	115,377	113,780	84,468	114,578	114,578	30,111	-
Facilities	74,200	88,200	26,450	81,200	81,200	54,750	-
Fish & Wildlife	43,000	43,000	47,266	43,000	43,000	(4,266)	-
IT	19,928	19,828	20,908	19,878	19,878	(1,030)	-
Fleet	10,000	12,000	5,075	11,000	11,000	5,925	-
Security	8,000	8,200	7,000	8,100	8,100	1,100	-
Environment	5,580	5,590	5,557	5,585	5,585	28	-
Asset Category Direct Spending Total	852,205	898,858	744,523	875,531	875,531	131,009	-
Transmission Indirects	53,390	54,072	55,158	53,731	53,731	(1,427)	-
Corporate Indirects	46,208	46,484	46,957	44,273	46,346	(611)	2,073
PFIA	45,000	50,000	57,759	47,500	47,500	(10,259)	-
AFUDC	35,317	37,811	29,692	36,564	36,564	6,873	-
Grand Total	1,032,120	1,087,225	934,088	1,057,599	1,059,673	125,585	2,073

Note: The initial IPR number for corporate indirects was inaccurately reflected in the Initial Publication. The accurate number is reflected above in the Average Initial IPR column.

Table 7 Capital Outyears

(\$ thousands)	Capital outyears							
	2024	2025	2026	2027	2028	2029	2030	2031
Asset Category Direct Spending								
Transmission Direct	385,000	534,600	498,000	392,000	314,000	314,000	321,067	328,130
Federal Hydro	300,000	306,850	313,647	320,466	327,538	334,875	342,435	350,292
Columbia Generating Station	96,525	121,814	86,922	91,282	101,718	114,609	114,232	133,493
Facilities	78,300	4,300	22,500	23,000	25,700	25,600	27,800	21,100
Fish & Wildlife	30,000	25,000	15,000	15,000	15,000	15,000	15,000	15,000
IT	19,028	18,428	16,728	20,474	20,938	21,417	21,899	22,381
Fleet	14,000	14,200	14,200	14,400	14,400	14,200	14,200	14,200
Security	8,500	8,700	9,000	7,000	8,200	9,200	9,400	8,600
Environment	5,600	5,610	5,620	5,630	5,640	5,650	5,660	5,670
Asset Category Direct Spending Total	936,953	1,039,502	981,617	889,252	833,134	854,551	871,693	898,866
Transmission Indirects	54,755	55,437	56,119	56,801	57,484	58,166	58,848	59,531
Corporate Indirects	46,094	47,174	48,237	49,330	50,444	51,519	52,568	53,602
PFA	40,000	30,000	30,000	30,000	30,000	30,000	30,675	31,350
AFUDC	41,187	46,283	52,372	56,932	58,405	58,390	57,919	56,893
Grand Total	1,118,988	1,218,409	1,168,357	1,082,328	1,029,480	1,052,640	1,071,717	1,100,256

Note: Corporate indirects changed for the outyears due to the change in methodology for calculating the corporate capital indirects, discussed in the Transmission Services section.

Request for additional detail

BPA received several requests for additional details on the SAMPs during the IPR process and understands the desire to view these documents. The agency reviewed them to redact sensitive information and will be releasing them on our website in early October, and are conducting a workshop on October 13, 2020.

Ability to execute

BPA received several comments regarding our historical capital spending, being that actuals are generally lower than the capital forecasts included in the rate-making process. The alignment of SAMP development ahead of the IPR process is a major step in improving capital forecasts. In addition, there are other major efforts by the largest capital spending categories, Transmission and Federal Hydro.

Transmission plans to achieve its increased capital spending forecasts by using another source for execution through a Secondary Capacity Model (SCM). BPA has hired an Owner’s Consultant (OC) that will act as an extension of BPA and will include a Progressive Design Builder (PDB), a vendor coordinated by the OC capable of assembling and leading a team for scoping, designing and constructing high-voltage transmission projects. The PDB will work closely with the OC and BPA in managing all aspects of the design-build process to meet BPA’s requirements. By having the SCM in addition to its primary execution model, BPA plans to meet Transmission’s increased capital spending forecasts while continually improving BPA’s asset management maturity.

When Federal Hydro developed its 2020 asset plan, it recognized that existing investment expenditure forecasts may not go as planned, and the program added investments in excess of the capital budget in the first three years to offset delays or other obstacles. This provides flexibility to

advance investments in the event that others are delayed. Powertrain component investments declined from 2015 to 2019, with more investment devoted to station power and infrastructure. Many of these investments were made in anticipation of major powertrain investments in the 2020s. As powertrain investments reach the execution phase at Grand Coulee, McNary and Chief Joseph dams in the next 10 years, it is expected that the share of investment dedicated to powertrain equipment will rise. This trend can already be seen with the turbine replacement project at McNary, the contract for which is already awarded and proceeding.

Vancouver Control Center project

BPA received a number of comments requesting more details about the Vancouver Control Center project. The Transmission and Facilities organizations have worked together to prioritize two critical lifecycle building replacements: 1) North and South Ampere facilities and 2) Dittmer Control Center. These projects are independent of each other in need and approval, and are to address assets that have reached the end of their useful lives.

The North and South Ampere facilities business case has been approved to construct a new building called the Technical Services Building. The new facility will mainly serve the teams that are critical to ensuring reliable operation of BPA’s communications and control networks, allowing BPA dispatchers to have visibility and control, in real time, of BPA’s federally owned and operated transmission system that is part of the Bulk Electrical System. The new facility will support increased workplace safety, improve efficiency, and reduce operations and maintenance expense.

Plans to replace or renovate the Dittmer Control Center, known as the Vancouver Control Center, are in development and a completed business case is expected to be reviewed for approval in the spring of 2021. This project, whether a replacement or renovation, is critical to ensure the reliability and resilience of the BPA Transmission system. As such, it was important to include these forecast capital costs in the final spending levels for BP-22.

The following table illustrates the direct capital spending included in the final IPR for the two projects listed above:

Table 8 Capital Spending Assumed for TSB and VCC

(\$ thousands)	2022	2023	2024	2025	2026	2027
Facilities	31,400	-	-	-	-	-
Total Technical Services Building	31,400	-	-	-	-	-
Facilities	37,300	74,600	74,600	-	-	-
Transmission	-	-	-	148,600	144,000	70,000
IT	-	-	-	5,000	-	-
Total Vancouver Control Center	37,300	74,600	74,600	153,600	144,000	70,000

Note: Forecast for 2028 and forward is zero.



7 Disclosures

BPA conducts the IPR process to invite public review and comment on BPA's expected program costs for the upcoming rate period. Through this public process the public is afforded an opportunity to engage in meaningful dialogue with BPA regarding BPA's initial program spending levels. At the conclusion of the IPR process, BPA issues a close-out letter and report in which BPA describes how its program funding and spending projections were informed by public comments. The projected program levels described in this close-out letter and report reflect BPA's estimate of the appropriate spending levels, i.e., costs, to assume in establishing new power and transmission rates.

This close-out of the IPR process does not complete BPA's decision-making process on spending levels. Adjustments to BPA's spending projections may occur after the conclusion of the IPR.

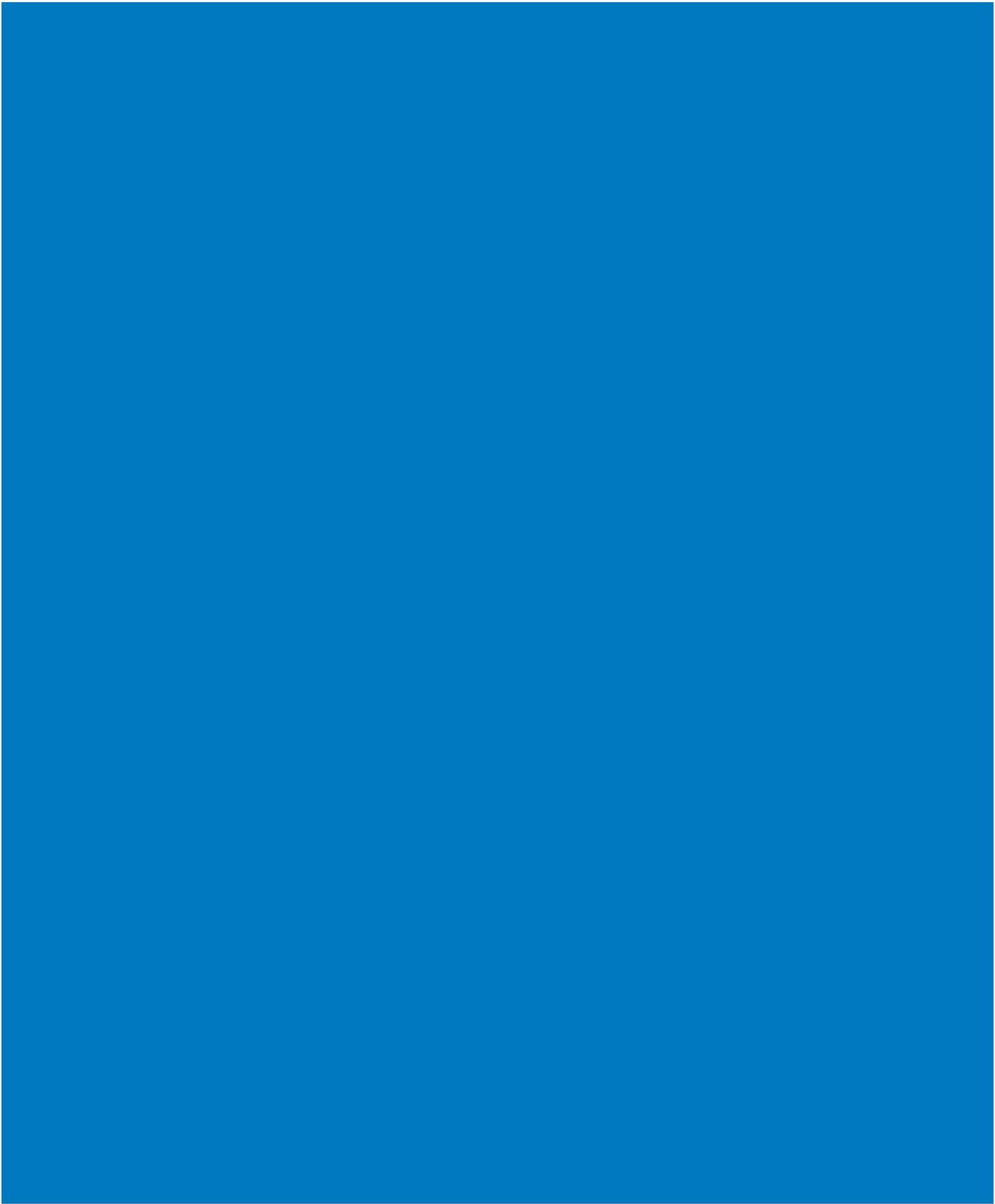
Financial disclosure

FY 2022–2023 Final IPR spending levels were made publicly available by BPA on Sept. 30, 2020, and reflect information not reported in BPA financial statements.



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