Cost of Service Allocation Methodology Matrix

Utility Pacific Power (Electric)	Generation Allocation Allocated on Demands During Top 100 Winter Hours and Top 100 Summer Hours, and Energy Sales.		Transmission Allocation Same as generation	Transmission Classification Same as generation	Distribution Substation Maximum Annual Schedule Peak		Maximum Non-Coincident Peak Weighted by Diversity Factor	Services Average installed cost for new service multiplied by customer count.	Meters Average installed cost for new metering multiplied by customer count		Meter Reading (Account 902) Weighted customer factors.	A&G, General Plant, and Intangible Plant Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant.
	Allocated on Demands During Top 4 Winter Hours (November through February) and Energy Sales.	classification. Recent GRC	Same as generation	Same as generation	Each class's average monthly contribution to each substation's peak load is multiplied by the booked cost of the individual substation in 2016 dollars to derive the allocated cost of each substation assigned to each class.	monthly peak load on the feeders serving their load is multiplied by the number of overhead and underground miles on each feeder to develop the overhead and underground distribution line	current costs, including installation, assigned (mostly) or allocated (a few) to individual customers and these costs are summed across all customers to determine each class's allocation of embedded line	lines are allocated based on the number of customers taking	Meters are allocated based on the current cost of electric meters assigned to customers in each class relative to the current cost of all electric meters.		Weighted customer factors.	The majority of administrative and general costs are assigned based upon production, transmission, distribution, and customer costs. Property insurance allocations are based upon allocated plant, and pensions and employee insurance follow the allocation of salary and wages
Puget Sound Energy (Electric) Avista (Electric)	Allocated by class contribution to the average of the twelve monthly system coincident peak loads (12CP) and generation level energy sales (sales volumes grossed up for losses).	load factor to determine the proportion of the production function that is demand-related. This single peak credit ratio is	Same as generation	Same as generation	fed from. All other classes allocated by the average of the twelve monthly non-coincident peaks for each class	General Service class based on load ratio share of line miles from substations they are fed from. Segregated between primary and	Allocated to customer class by secondary customer 12NCP.	Unweighted secondary number of customers.	Number of customers weighted by typica current cost of metering equipment.	All customers unweighted plus direct assignment of handbilling costs for Extra Large General Service class.	Customers weighted by estimated meter reading time, currently no identifiable differences	A&G study assigns as much as possible to functions, allocated by related plant or number of customers. Remainder assigned by O&M expenses excluding resource and revenue costs, except for property insurance by tangible plant in service, injuries & damages and pension & benefits by O&M labor, general plant related by PTD plant in service, FERC fees by Energy, and Revenue based fees by Revenue.