

1998 Y2K Cost Amortization

(non-labor costs charged to WO 3002)

Total Utility 7 Charges	\$1,645,831
Direct Electric Charges	\$2,380
Direct WWP Gas Charges	\$3,253
Total Incremental Y2K Costs	\$1,651,464

	Total	Electric	WWP Gas	WPNG
Utility Code 7 Allocation Factors	100.000%	73.656%	17.314%	9.030%

Jurisdictional Allocation Factors

Washington		63.973%	68.426%	
Idaho		36.027%	31.574%	
Oregon				84.770%
California				15.230%
TOTAL		100.000%	100.000%	100.000%

	Total	Electric	WWP Gas	WPNG
System Allocations	\$1,645,830	\$1,212,253	\$284,959	\$148,618
Direct Electric	\$2,380	\$2,380		
Direct WWP Gas	\$3,253		\$3,253	
Total	\$1,651,463	\$1,214,633	\$288,212	\$148,618

Jurisdictional Allocations-Total

Washington		\$777,037	\$197,212	
Idaho		\$437,596	\$91,000	
Oregon				\$125,983
California				\$22,635
TOTAL	\$1,651,463	\$1,214,633	\$288,212	\$148,618

5 Year Amortization

Washington		\$155,407	\$39,442	
Idaho		\$87,519	\$18,200	
Oregon				\$25,197
California				\$4,527
TOTAL	\$330,293	\$242,927	\$57,642	\$29,724

Test Year Adjustment

Washington		(\$621,630)	(\$157,770)	
Idaho		(\$350,077)	(\$72,800)	
Oregon				(\$100,786)
California				(\$18,108)
TOTAL	(\$1,321,170)	(\$971,706)	(\$230,570)	(\$118,894)

