Exh. RMM-4
Docket UE-23____
Witness: Robert M. Meredith

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PACIFICORP dba PACIFIC POWER & LIGHT COMPANY Respondent.	Docket UE-23____

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service Study

March 2023

PACIFICORP

COST OF SERVICE

FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Generation, Transmission, Distribution (Poles and Wires), Customer and Common hereafter referred to as G, T, D (or DPW), C, and Co.

The generation function consists of the costs associated with power generation, including coal mining, renewable resources and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The customer function includes the retail activities associated with customer service including meter reading, customer accounting, customer service activities and sales.

The common function includes administrative and other general expenses which include some miscellaneous expenses that are not readily grouped into one of the other four functions.

Classification

Classification identifies the component of utility service being provided. The Company provides, and customers purchase service that includes at least three different components: demand-related, energy-related, and customer-related components.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses. Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors which specify each class' share of a particular cost driver such as control area peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Business Warehouse (BW) database. Each account balance in the BW database is assigned a functional identification or FUNC Factor. Account balances captured in the BW database that are directly related to one of the primary business functions: G, T, D (or DPW), C, or Co are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction is used rather than the physical location. Assets and expenses that support more than one of the five functions are apportioned between the functions. Those items that are considered plant related are split between functions in the same portion as generation, transmission, and distribution plant (PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same portion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from BW are aggregated by FERC account and by West Control Area (WCA) jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and WCA factor have the same functional designation, that FUNC factor is used. For example, any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "G" FUNC factor.

When the various account balances from BW that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Within the Schedule M additions temporary account balances allocated on the SO factor, some

are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary balance allocated to a state using the SO factor is then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Generation, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated within the JAM model.

Operating Revenues:
General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to GTDCCo for retail revenues have been derived to produce an equal jurisdictional normalized ROE for each function.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW) and Gross Plant (GP).

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated to Production (P).

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item is associated with account 456 and has been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as GTDCCo.

Operating Expenses:
Production: Accounts 500-557. Generation expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to DPW.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to CUST.

Administrative & General: Accounts 920-935. A&G expenses are functionalized on the COMMON factor.

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of Un-recovered Plant are assigned to P.

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to G, T, D & C using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax and other situs taxes are functionalized using the "GP" factor.

Income Taxes - Federal: The federal income tax calculations for GTDCCo are based on the functionalized breakdown of revenues and expenses as described above. In addition to the above expense deductions, Account 427, Interest Expense, is functionalized to GTDCCo using the "GP" factor and deducted from GTDCCo revenue. Schedule M Additions and Deductions are functionalized and netted against GTDCCo operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with G, T, D or C are so assigned. Those items that are salary or benefit related are functionalized using the "LABOR" factor. Items associated with bond refinancing are functionalized using the "PTD" factor. The reversal of book deprecation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for GTDCCo in the same manner as is done for Federal income taxes. This amount is multiplied by Washington's state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into GTDCCo accordingly, using the "DITEXP" factor. Deferred taxes associated with employee benefits are functionalized using the "LABOR" factor. Items associated with property taxes are functionalized using the "GP" factor. Items that can be directly associated with a function are directly functionalized using "P" or "PT" factors.

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the "PTD" factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1. The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base

Electric Plant in Service: Production plant rate base, Accounts 310 - 346, is assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Business Warehouse (BW) reports of general plant. BW identifies investments by accounting location, such as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P, known

transmission items to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function.

The general office items within the BW listing are functionalized on the "PTD" factor and those items associated with the customer service system are functionalized to R. A separate General Plant functionalization factor is developed to correspond to each allocation factor.

Intangible plant is functionalized in the same manner.

Plant Held for Future Use: BW tracks Account 105 transactions to generation, transmission, general and mining totals. Generation and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Deferred Debits: The BW database tracks and collects deferred debits that are related to generation. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of BW debits to situs and system overhead.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Account CWC. Cash Working Capital is calculated according to the 1/8 of O&M formula. This methodology divides total Washington allocated operation and maintenance expenses (less fuel costs and purchased power expenses) by eight, the approximate number of 45-day periods in a year. This formula is used by BPA in the calculation of average system costs for investor-owned utilities. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding O&M expenses, Taxes Other than Income, and State and Federal Income Taxes, for each function and dividing by the total.

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to COMMON.

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated

depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described above.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. The percentage for G in the "ACCMDIT" factor, for example, is developed by taking the total of generation items as determined by the Tax Department and dividing it by the total of all GTDCCo items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 235. Customer service deposits are assigned to CUST.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs
The methodology used in this study to classify generation and transmission costs is the Renewable Future Peak Credit method. The demand-related component is calculated by analyzing the cost of a renewable storage resource including loses due to inefficiencies and charging costs. The energy portion was calculated from the cost of renewable generation minus a portion of the cost that contributes to load capacity. This calculation produces classifications of 74% demand-related and 26% energy-related for generation and transmission costs. All data used in this calculation is contained in the electronic version of the class cost of service study.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's 12 monthly retail peak loads net of renewables. The energy portion is allocated using class annual megawatt hours adjusted for losses to the generation level. This produces the Company's allocation factor, F10.

Transmission plant is classified to demand and allocated using class loads coincident with PacifiCorp's 12 monthly peaks.

Distribution Costs
All distribution costs are classified as either demand related or customer related. There are no significant energy-related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand-related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at

different times. Because of this, a piece of equipment, such as a power plant or a substation that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand-related costs fall into two sub-classifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches from the substation to the meter, the number of customers using each piece of equipment declines, and with that decline the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment that is judged to fit best into each of the categories.

Substations and Primary Lines
Distribution substations and primary lines fall into the system costs category. Distribution substations and primary lines are allocated using class loads coincident with the Company's highest Washington distribution system peak in the summer and winter seasons (F20A) to all customer classes except rate Schedule 48T (demand > 30,000 kW with dedicated substation facilities). Following detailed analysis of engineering data and discussion with company personnel, it was determined that this particular level of service under Schedule 48T does not share substation and primary line costs. Exceptions include Account 361 (Structures and Improvements) which are allocated to all customer classes using factor (F20) and Account 362 (Station Equipment) which has a portion of its costs directly assigned to the new Schedule 48T level of service.

Line Transformers
Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. For all classes except Street and Area Lighting, costs are based on average cost per customer. For the Street and Area Lighting class, non-coincident peak is used in determining allocation share.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is calculated by assigning average costs per transformers to each class. This is done by totaling the new install costs of transformers used by customers in each class then dividing that costs by total customers. In cases were a single transformer is used by multiple customers from different classes, the estimated non-coincident peak of the particular class is used to divide up the transformer cost.

Secondary Lines
Distribution secondary lines operate as an extension of the line transformer. They are allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22).

Services and Meters
Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customer classes with the exception of service offered under Schedule 48T (primary demand greater than 30,000 kW with dedicated facilities) which are directly assigned. This direct assignment of meter costs is based on results obtained from the Company's distribution plant analysis. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60A)

Customer Accounting, Customer Services & Sales
Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical cost to read meters for different classes of customers. (F41)

The customer weighting for Customer Accounting and Records expenses, Account 903, is a composite of factors, which includes the number of customers receiving manual bills and net write-offs by customer category. (F42)

Uncollectible Accounts expense is allocated based on class net write off history. (F80)

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated on Factor F10. The other customer service expenses are allocated on number of customers (F40). Sales expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses
Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102). Coal mine plant is allocated consistent with generation and transmission resources (F10). Costs identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes
State and Federal Income Taxes are allocated on Rate Base (F101). An embedded cost of service study is designed to determine the revenues needed to provide an equal rate of return for all classes. At full cost of service, allocating income taxes on rate base produces the same result as allocating on income. This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant. Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions
Additions and deductions that relate to Generation and Transmission plant, fuel, coal mining, and weatherization are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer Advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102).

Revenue Credits
In the class COS study, no costs are assigned to wholesale transactions. The revenue from these sales is treated as a revenue credit and is allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified and allocated consistent with the treatment of purchased power (F10). Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

G+T+D+C+CO - **Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
16		Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
17		Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
18		Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
19		Income Taxes - Federal		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
24											
25		Total Operating Expenses		382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635
26											
27		Operating Revenue For Return		63,511,127	28,398,494	12,491,356	14,696,810	3,825,635	2,240,817	1,704,750	153,266
28											
29											
30		Rate Base :									
31		Electric Plant In Service		2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
32		Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33		Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		0	0	0	0	0	0	0	0
36		Fuel Stock		0	0	0	0	0	0	0	0
37		Materials & Supplies		0	0	0	0	0	0	0	0
38		Misc Deferred Debits		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
39		Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
40		Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		2,439,393,945	1,182,360,660	339,246,755	439,066,023	170,424,144	198,683,553	100,964,694	8,648,116
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(1,005,501,106.32)	(493,504,661.13)	(141,152,381.91)	(177,999,370.25)	(68,571,998.46)	(77,436,052.07)	(43,082,867.58)	(3,753,774.92)
47		Accum Provision For Amortization		(64,932,897.35)	(34,171,041.75)	(9,032,310.30)	(10,053,456.69)	(3,950,451.60)	(4,861,693.02)	(2,493,573.54)	(370,370.45)
48		Accum Deferred Income Taxes		(164,955,908.35)	(81,499,951.55)	(23,215,512.85)	(28,853,289.35)	(11,159,129.54)	(12,767,236.91)	(6,824,566.72)	(636,221.43)
49		Unamortized ITC		(14,943.34)	(7,197.02)	(2,060.18)	(2,717.57)	(1,057.37)	(1,254.22)	(607.75)	(49.24)
50		Customer Advance For Construction		(7,825,156.65)	(3,536,416.84)	(2,851,322.28)	(497,726.83)	-	-	(440,094.30)	(499,596.40)
51		Customer Service Deposits		(408,390.63)	(184,716.47)	(57,943.61)	(155,300.72)	-	-	(10,305.05)	(124.78)
52		Misc Rate Base Deductions		(95,331,195.23)	(41,885,344.76)	(11,885,070.77)	(19,609,604.17)	(7,770,561.18)	(10,471,676.42)	(3,601,654.93)	(107,283.00)
53				-	-	-	-	-	-	-	-
54		Total Rate Base Deductions		(1,338,969,598)	(654,789,330)	(188,196,602)	(237,171,466)	(91,453,198)	(105,537,913)	(56,453,670)	(5,367,420)
55											
56		Total Rate Base		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
57											
58											
59		Return On Rate Base		5.77%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.57%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		1,100,424,347	527,571,330	151,050,153	201,894,557	78,970,946	93,145,640	44,511,024	3,280,696
80											
81											
82		Return On Ratebase ($$)	5.77%	63,511,127	30,448,845	8,717,878	11,652,369	4,557,818	5,375,912	2,568,959	189,346
83		Operating & Maintenance Expense		299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
86		Amortization Expense		15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
87		Taxes Other Than Income		28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
88		Federal Income Taxes		(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
95		Revenue Credits		(41,484,238)	(21,444,880)	(5,796,373)	(6,393,899)	(2,490,927)	(3,393,600)	(1,670,275)	(294,285)
96											
97		Total Revenue Requirements		404,628,751	178,122,105	54,230,733	81,712,809	32,492,781	41,806,400	15,339,226	924,696
98		Operating Revenues		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		-	2,050,350	(3,773,477)	(3,044,440)	732,183	3,135,095	864,209	36,079
102											
103		Existing Revenues		404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
104											
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		0.00%	1.16%	-6.51%	-3.59%	2.31%	8.11%	5.97%	4.06%

Results of Operations - Gn+Tr+Dist+Cust+Comm - TOTAL Unbundled

ELECTRIC REVENUES

	A	B	WCA Method 0	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A	176,071,755	176,071,755	-	-	-	-	-	-
121											
122	442	Commercial & Industrial Sales	A	227,668,379	-	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	-
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-
124		Interruptible Energy	F10	-	-	-	-	-	-	-	-
125				227,668,379	-	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	-
126											
127	444	Public Street & Highway Lighting	A	888,617	-	-	-	-	-	-	888,617
128											
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130											
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			404,628,751	176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617
136											
137	447	Sales for Resale	F30	-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC	Sales for Resale - NPC									
141		Demand	F30	20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
142		Energy	F30	-	-	-	-	-	-	-	-
143				20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
144											
145	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
146			F10	258,506	113,563	32,223	53,183	21,075	28,406	9,765	290
147											
148	State Specific Revenue Credit		F140	331,840	148,447	44,651	65,538	26,023	33,622	12,652	907
149											
150	AGA Revenue		A	626,235	1,137	174,970	250,164	52,059	6,844	140,318	743
151											
152	Autopay Bill Credit		F40	(294,837)	(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)
153											
154	Paperless Bill Credit		F40	(267,673)	(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)
155											
156											
157	Total Sales from Electricity			425,458,629	183,720,743	60,872,833	89,601,249	33,668,521	41,309,744	15,375,284	910,256
158											
159	Other Electric Operating Revenues										
160	450	Forfeited Discounts & Interest	A	(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
161		Customers	F40	-	-	-	-	-	-	-	-
162				(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
163											
164	451	Misc Electric Revenue	A	168,973	133,158	25,027	1,287	80	1	6,181	3,238
165		Demand	F10	-	-	-	-	-	-	-	-
166		Customer	F40	3	2	0	0	0	0	0	0
167				168,976	133,160	25,028	1,287	80	1	6,182	3,238
168											
169	453	Water Sales	F12	746	311	97	160	64	84	28	1
170											
171	454	Rent of Electric Property	A	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
172		Demand	F10	4,274	1,877	533	879	348	470	161	5
173		Demand	F10	320,480	140,789	39,948	65,934	26,128	35,216	12,106	360
174		Jim Bridger Generation	F10	853	375	106	176	70	94	32	1
175		Customer	F40	215,540	169,855	31,925	1,642	102	2	7,885	4,130
176				1,457,079	774,272	189,163	226,212	86,755	109,962	65,489	5,226
177											
178	456	Other Electric Revenue	A	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
179		CAGE	F12	-	-	-	-	-	-	-	-
180		CAGW	F12	167,324	69,853	21,800	35,878	14,412	18,935	6,172	274
181		SO	F12	209	87	27	45	18	24	8	0
182		SG	F40	13,313,202	10,491,389	1,971,888	101,423	6,295	95	487,032	255,080
183		JBG	F12	2,245,450	937,413	292,548	481,476	193,400	254,103	82,828	3,682
184		WRG	F12	-	-	-	-	-	-	-	-
185		WRE	F12	-	-	-	-	-	-	-	-
186		CN	F12	-	-	-	-	-	-	-	-
187		SE	F12	2,777,979	1,159,729	361,929	595,662	239,266	314,366	102,471	4,556
188				18,769,938	12,775,228	2,681,322	1,269,162	475,058	616,726	688,551	263,891
189											
190	Total Other Electric Operating Revenues			20,654,359	13,795,892	2,927,750	1,549,899	583,005	755,161	770,007	272,645
191											
192	Total Electric Operating Revenues			446,112,989	197,516,635	63,800,583	91,151,148	34,251,525	42,064,905	16,145,291	1,182,901
193											

194	Miscellaneous Revenues										
195	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-		-	-
196	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-		-	-
197	4118	Gain from Emission Allowances	F12	(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)
198	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12	(100,588)	(41,993)	(13,105)	(21,568)	(8,664)	(11,383)	(3,710)	(165)
201											
202	Total Miscellaneous Revenues			(100,596)	(41,996)	(13,106)	(21,570)	(8,664)	(11,384)	(3,711)	(165)
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	2,337	1,929	131	152	57	69	(1)	-
206											
207	Net Miscellaneous Revenues And Expense			(98,259)	(40,067)	(12,976)	(21,418)	(8,607)	(11,314)	(3,711)	(165)
208											
209	Distribution - METER - Unbundled										
210							STEAM POWER GENERATION				
211											
212	A	B	C	D	E	F	G	H	I	J	K
				Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC		COS	Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
213	ACCT	DESCRIPTION	Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10	14,680	6,449	1,830	3,020	1,197	1,613	555	16
		JBG	F10								
216		CAGW	F10	(2,509)	(1,102)	(313)	(516)	(205)	(276)	(95)	(3)
217		Total 500		3,013,809	1,323,985	375,676	620,043	245,706	331,169	113,848	3,382
218											
219	501	Fuel Related	F10	(6,314)	(2,466)	(828)	(1,409)	(567)	(803)	(231)	(11)
220		S	F10	2,233,092	871,968	292,763	498,311	200,673	283,972	81,689	3,716
221		SE	F10	-	-	-	-	-	-	-	-
222		CAGW	F10	138,514	54,086	18,159	30,909	12,447	17,614	5,067	231
223		CAGE	F10	-	-	-	-	-	-	-	-
224		CAEW	F10	-	-	-	-	-	-	-	-
225		CAEE	F10	-	-	-	-	-	-	-	-
226		JBE	F10	547,313	213,712	71,754	122,132	49,183	69,599	20,021	911
227		CAEE	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 501		2,912,604	1,137,300	381,848	649,943	261,737	370,383	106,546	4,847
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	39,501,373	15,424,316	5,178,712	8,814,664	3,549,729	5,023,213	1,445,003	65,735
233		CAEW	F30	-	-	-	-	-	-	-	-
234		Total Fuel Related		42,413,978	16,561,617	5,560,561	9,464,607	3,811,466	5,393,596	1,551,550	70,582
235											
236											
237	502	Steam Expenses	F10	6,807	2,990	848	1,400	555	748	257	8
238		SE/CAEW/CAEE	F10	47,638	20,928	5,938	9,801	3,884	5,235	1,800	53
239		JBG	F10	4,811,716	2,113,817	599,788	989,933	392,284	528,730	181,764	5,399
240		Total 502		4,866,162	2,137,735	606,575	1,001,135	396,723	534,713	183,821	5,461
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
249											
250	505	Electric Expenses	F10	(10,275)	(4,514)	(1,281)	(2,114)	(838)	(1,129)	(388)	(12)
251		JBG	F10	1,887	829	235	388	154	207	71	2
252		Total 505		(8,388)	(3,685)	(1,046)	(1,726)	(684)	(922)	(317)	(9)
253											
254	506	Misc. Steam Expense	F10	1,458,852	640,883	181,848	300,135	118,935	160,304	55,109	1,637
255		SE	F10	144,174	63,336	17,971	29,661	11,754	15,842	5,446	162
256		JBG	F10	(4,536,532)	(1,992,927)	(565,486)	(933,319)	(369,849)	(498,492)	(171,369)	(5,091)
257		Total 506		(2,933,507)	(1,288,708)	(365,666)	(603,522)	(239,159)	(322,345)	(110,814)	(3,292)
258											
259	507	Rents	F10	603	265	75	124	49	66	23	1
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	65,802	28,907	8,202	13,538	5,365	7,231	2,486	74
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
264		Total 507		66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
265											
266	510	Maint Supervision & Engineering	F10	36,450	16,013	4,544	7,499	2,972	4,005	1,377	41
267		JBG	F10	118,766	52,175	14,804	24,434	9,683	13,050	4,486	133
268		Total 510		155,216	68,187	19,348	31,933	12,654	17,056	5,863	174

269											
270	511	Maintenance of Structures	F10	52,349	22,997	6,525	10,770	4,268	5,752	1,977	59
271		CAGW	F10	5,636	2,476	703	1,159	459	619	213	6
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	1,738,318	763,654	216,684	357,631	141,719	191,013	65,666	1,951
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		1,796,303	789,127	223,912	369,560	146,447	197,385	67,856	2,016
276											
277	512	Maintenance of Boiler Plant	F10	7,130	3,132	889	1,467	581	784	269	8
278		CAGW	F10	300,658	132,081	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	5,410,208	2,376,738	674,391	1,113,063	441,077	594,495	204,372	6,071
280		Total 512		5,717,996	2,511,952	712,757	1,176,386	466,170	628,316	215,999	6,416
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,592	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231	331,198	546,633	216,616	291,960	100,369	2,982
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		2,859,340	1,256,126	356,421	588,263	233,113	314,196	108,013	3,209
288											
289	514	Maint of Misc. Steam Plant	F10	3,013	1,323	376	620	246	331	114	3
290		CAGW	F10	6,191	2,720	772	1,274	505	680	234	7
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	545,717	239,737	68,024	112,272	44,491	59,966	20,615	612
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		554,921	243,780	69,172	114,166	45,241	60,977	20,962	623
295											
296	Total Steam Power Generation			58,831,521	23,757,867	7,609,157	12,847,987	5,152,681	7,203,311	2,171,335	89,183
297											
298											
299							NUCLEAR POWER GENERATION				
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											

Distribution - METER - Unbundled

326												
327												
328					HYDRAULIC POWER GENERATION							
329												
330	A	B	C	D	E	F	G	H	I	J	K
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	(253,659)	(111,434)	(31,619)	(52,186)	(20,680)	(27,873)	(9,582)	(285)
336		SG-P	F10	723,009	317,623	90,124	148,748	58,945	79,447	27,312	811
337		SG-U	F10	233,878	102,744	29,153	48,117	19,067	25,699	8,835	262
338											
339	536	Water For Power	F10	13,159	5,781	1,640	2,707	1,073	1,446	497	15
340											
341	537	Hydraulic Expenses	F10	369,440	162,297	46,051	76,006	30,119	40,596	13,956	415
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	1,512,320	664,372	188,513	311,136	123,295	166,180	57,128	1,697
346											
347	540	Rents (Hydro Generation)	F10	178,015	78,203	22,190	36,624	14,513	19,561	6,725	200
348											
349	541	Maint Supervision & Engineering	F10	30	13	4	6	2	3	1	0
350											
351	542	Maintenance of Structures	F10	70,047	30,772	8,731	14,411	5,711	7,697	2,646	79
352											
353	543	Maint of Dams & Waterways	F10	73,161	32,140	9,120	15,052	5,965	8,039	2,764	82
354											
355	544	Maintenance of Electric Plant	F10	99,415	43,673	12,392	20,453	8,105	10,924	3,755	112
356											
357	545	Maint of Misc. Hydro Plant	F10								
358		SG	F10	106,382	46,734	13,261	21,886	8,673	11,690	4,019	119
359		SG-P	F10	248,158	109,017	30,933	51,055	20,232	27,269	9,374	278
360		SG-U	F10	71,258	31,304	8,882	14,660	5,809	7,830	2,692	80
361		CAGW	F10	-	-	-	-	-	-	-	-
362		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			3,444,614	1,513,240	429,377	708,674	280,828	378,508	130,121	3,865
365											
366											
367							OTHER POWER GENERATION				
368											
369											
370	546	Operation Super & Engineering	F10	34,386	15,106	4,286	7,074	2,803	3,779	1,299	39
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
379		Total 547		67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
380											
381	548	Generation Expense	F10	33,456	14,697	4,170	6,883	2,728	3,676	1,264	38
382		CAGW	F10	1,657,983	728,362	206,670	341,103	135,170	182,186	62,631	1,860
383		Total 548		1,691,439	743,060	210,840	347,986	137,898	185,862	63,895	1,898
384											
385	549	Miscellaneous Other	F10	656,528	288,417	81,837	135,070	53,525	72,142	24,801	737
386		CAGE/CAGW	F10	230,168	101,114	28,691	47,353	18,765	25,292	8,695	258
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
391		Total 550		834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
392											
393	552	Maintenance of Structures	F10	4,480	1,968	558	922	365	492	169	5
394											
395	553	Maint of Generation & Elect Plant	F10	1,310,230	575,592	163,322	269,559	106,819	143,973	49,494	1,470
396		CAGW	F10	1,076,461	472,896	134,183	221,464	87,760	118,286	40,664	1,208
397		Total 553		2,386,691	1,048,488	297,505	491,023	194,579	262,259	90,158	2,678
398											
399	554	Maintenance of Misc. Other	F10	95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
402											
403	Total Other Power Generation			73,041,814	28,810,802	9,537,656	16,195,818	6,514,318	9,185,850	2,679,036	118,334
404											

405											
406							OTHER POWER SUPPLY				
407											
408											
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-
410		SG	F10	-	-	-	-	-	-	-	-
411		SE	F10	-	-	-	-	-	-	-	-
412											
413	555NPC	Purchased Power-NPC									
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
418		Total 555		100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
419											
420											
421	556	System Control & Load Dispatch	F10	86,893	38,173	10,831	17,877	7,084	9,548	3,282	98
422											
423	557	Other Expenses	F10	2,841,533	1,248,303	354,202	584,600	231,661	312,239	107,340	3,189
424											
425											
426	Embedded Cost Differentials										
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
433				-	-	-	-	-	-	-	-
434											
435	Total Other Power Supply			103,062,624	40,386,421	13,492,834	22,947,253	9,237,148	13,055,406	3,773,641	169,921
436											
437	TOTAL GENERATION EXPENSE			238,380,573	94,468,331	31,069,024	52,699,732	21,184,975	29,823,075	8,754,133	381,303
438											

439 Distribution - METER - Unbundled

TRANSMISSION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
443	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
444	560	Operation Supervision & Eng	F12	1,045,609	436,513	136,227	224,202	90,058	118,325	38,569	1,715
446	561	Load Dispatching	F12	1,360,283	567,880	177,224	291,676	117,161	153,934	50,177	2,231
448	562	Station Expense	F12	273,175	114,043	35,591	58,575	23,528	30,913	10,077	448
450	563	Overhead Line Expense	F12	94,317	39,375	12,288	20,224	8,123	10,673	3,479	155
452	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456	565NPC	Transmission of Electricity by Others-NPC									
457		CAGW	F12	-	-	-	-	-	-	-	-
458		SE	F12	13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
459		SE	F12	-	-	-	-	-	-	-	-
460				13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
462	566	Misc. Transmission Expense	F12	181,306	75,690	23,621	38,876	15,616	20,517	6,688	297
464	567	Rents - Transmission	F12	206,690	86,287	26,929	44,319	17,802	23,390	7,624	339
466	568	Maint Supervision & Engineering	F12	87,713	36,618	11,428	18,808	7,555	9,926	3,235	144
468	569	Maintenance of Structures	F12	493,043	205,832	64,236	105,720	42,466	55,794	18,187	809
470	570	Maint of Station Equipment	F12	1,021,467	426,434	133,082	219,026	87,979	115,593	37,679	1,675
472	571	Maintenance of Overhead Lines	F12	1,773,602	740,430	231,074	380,301	152,760	200,707	65,423	2,909
474	572	Maint of Underground Lines	F12	9,235	3,855	1,203	1,980	795	1,045	341	15
476	573	Maint of Misc Transmission Plant	F12	9,775	4,081	1,274	2,096	842	1,106	361	16
479	TOTAL TRANSMISSION EXPENSE			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769

491 Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K
495	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
496	580	Operation Supervision & Eng	F131	1,228,545	743,881	185,882	163,225	60,882	21,659	46,228	6,789
498	581	Load Dispatching	F20	933,121	470,034	118,840	160,538	61,236	75,574	46,154	745
500	582	Station Expense	F120	611,530	313,241	79,198	106,986	40,809	40,042	30,758	496
502	583	Overhead Line Expenses	F132	342,496	208,534	47,669	51,510	19,648	-	14,809	326
504	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506	585	Street Lighting & Signal Systems	F130	18,035	-	-	-	-	-	-	18,035
508	586	Meter Expenses	F127	239,163	161,547	42,122	18,388	2,553	1,601	12,951	-
510	587	Customer Installation Expenses	F20	1,427,832	719,231	181,845	245,651	93,701	115,640	70,624	1,139

588	Misc. Distribution Expenses	F131	72,594	43,956	10,984	9,645	3,597	1,280	2,732	401
589	Rents	F131	76,307	46,204	11,545	10,138	3,781	1,345	2,871	422
590	Maint Supervision & Engineering	F131	331,687	200,836	50,185	44,068	16,437	5,848	12,481	1,833
591	Maintenance of Structures	F119	93,892	47,296	11,958	16,154	6,162	7,604	4,644	75
592	Maint of Station Equipment	F120	686,930	351,862	88,962	120,177	45,840	44,979	34,551	557
593	Maintenance of Overhead Lines	F134	10,215,315	6,464,118	1,621,725	1,282,862	481,043	-	357,701	7,865
594	Maint of Underground Lines	F135	1,487,258	1,021,816	240,487	144,154	50,915	-	28,785	1,102
595	Maint of Line Transformers	F125	67,472	39,578	15,244	4,318	558	-	7,695	80
596	Maint of Street Lighting & Signals	F130	59,079	-	-	-	-	-	-	59,079
597	Maintenance of Meters	F127	13,950	9,423	2,457	1,073	149	93	755	-
598	Maint of Misc. Distribution Plant	F131	685,683	415,179	103,746	91,100	33,980	12,089	25,801	3,789
TOTAL DISTRIBUTION EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	156,805	124,901	19,877	4,167	1,629	1,499	3,291	1,442
902	Meter Reading Expense	F41	1,189,896	963,617	181,115	10,031	4,209	1,062	29,863	-
903	Customer Receipts & Collections	F42	3,326,891	2,574,339	538,880	30,170	13,556	204	109,066	60,676
904	Uncollectible Accounts	F80	2,079,869	1,716,529	116,199	135,095	50,750	61,793	(497)	-
905	Misc. Customer Accounts Exp	F136	157	125	20	4	2	1	3	1
TOTAL CUSTOMER ACCOUNTS EXPENSE			6,753,617	5,379,510	856,091	179,466	70,145	64,559	141,726	62,120

Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
907	Supervision	F40	38	30	6	0	0	0	1	1
908	Customer Assistance	F40	380,106	299,540	56,300	2,896	180	3	13,905	7,283
909	Informational & Instructional Adv	F40	329,451	259,622	48,797	2,510	156	2	12,052	6,312
910	Misc. Customer Service	F40	98	77	15	1	0	0	4	2
TOTAL CUSTOMER SERVICE EXPENSE			709,693	559,270	105,116	5,407	336	5	25,962	13,598

SALES EXPENSE

911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-

578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											
581							ADMINISTRATION & GENERAL EXPENSE				
582											
583											
584	920	Administrative & General Salaries	F102	(545)	(263)	(76)	(99)	(38)	(45)	(23)	(2)
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102	5,341,481	2,580,302	742,738	966,477	375,108	436,753	221,569	18,534
587		Administrative & General Salaries		5,340,935	2,580,038	742,662	966,378	375,070	436,709	221,546	18,532
588											
589	921	Office Supplies & expenses	F102	44,744	21,614	6,222	8,096	3,142	3,659	1,856	155
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117
591		System Overheads	F102	1,126,191	544,028	156,598	203,771	79,087	92,085	46,715	3,908
592		Office Supplies & expenses		1,177,350	570,606	163,859	211,925	82,256	95,744	48,782	4,180
593											
594	922	A&G Expenses Transferred	F102	(2,832,938)	(1,368,504)	(393,923)	(512,586)	(198,945)	(231,639)	(117,512)	(9,830)
595											
596	923	Outside Services	F102	15,404	7,441	2,142	2,787	1,082	1,260	639	53
597		Customer - System	F42	176,074	136,246	28,520	1,597	717	11	5,772	3,211
598		System Overheads	F102	2,116,191	1,022,265	294,258	382,899	148,611	173,033	87,781	7,343
599		JBG	F102	-	-	-	-	-	-	-	-
600		System Overheads	F102	-	-	-	-	-	-	-	-
601		Outside Services		2,307,669	1,165,952	324,920	387,283	150,410	174,304	94,192	10,608
602											
603	924	Property Insurance									
604		S	F102	1,254,352	605,938	174,419	226,960	88,088	102,564	52,031	4,352
605		CAGW	F102	-	-	-	-	-	-	-	-
606		SO	F102	283,540	136,969	39,426	51,303	19,912	23,184	11,761	984
607											
608	925	Injuries & Damages	F102	4,430,609	2,140,288	616,080	801,666	311,142	362,275	183,785	15,374
609		Injuries & Damages	F102	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138	8,036,072	3,861,944	1,125,123	1,466,345	565,763	661,910	326,981	28,007
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	2,180,532	946,117	313,315	457,860	171,376	208,399	78,748	4,716
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138	(9,061,849)	(4,354,907)	(1,268,741)	(1,653,518)	(637,980)	(746,400)	(368,719)	(31,582)
619											
620	930	Misc General Expenses									
621		Situs	F138	18,887	9,077	2,644	3,446	1,330	1,556	768	66
622		Customer	F138	-	-	-	-	-	-	-	-
623		Labor	F138	145,528	69,937	20,375	26,555	10,246	11,987	5,921	507
624		Labor	F138	-	-	-	-	-	-	-	-
625		Customer	F138	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102	14,130	6,826	1,965	2,557	992	1,155	586	49
628											
629	935	Maintenance of General Plant	F108	1,902,265	933,072	265,604	336,844	130,260	149,997	79,485	7,001
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			15,197,082	6,697,416	1,953,310	2,546,056	981,831	1,149,180	566,325	48,612
632											
633											
634	TOTAL O & M EXPENSE			299,613,962	127,309,176	39,574,178	62,412,227	24,967,717	33,728,381	10,976,797	645,486
635											
636	Distribution - METER - Unbundled						DEPRECIATION EXPENSE				
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	4,070,621	1,788,249	507,409	837,465	331,865	447,296	153,769	4,568
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	2,818,056	1,237,990	351,275	579,770	229,747	309,659	106,453	3,162
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	496,136	217,955	61,844	102,072	40,448	54,517	18,742	557
648		CAGW	F10	4,520,283	1,985,789	563,460	929,976	368,524	496,707	170,755	5,072
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241	12,870
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		16,485,302	7,242,096	2,054,919	3,391,586	1,343,994	1,811,470	622,738	18,499
653											
654	403TP	Transmission Depreciation	F106	11,914,195	4,973,846	1,552,241	2,554,675	1,026,166	1,348,251	439,478	19,538

655											
656	403	Distribution Depreciation									
657		Land Rights	F118	20,793	11,397	2,882	3,893	1,485	-	1,119	18
658		Structures	F119	149,789	75,452	19,077	25,770	9,830	12,131	7,409	120
659		Station Equip	F120	2,268,474	1,161,968	293,784	396,866	151,380	148,537	114,098	1,841
660		Poles & Towers	F121	4,309,861	2,522,955	598,854	709,489	270,626	-	203,976	3,960
661		OH Conductors	F122	2,224,034	1,427,554	310,270	290,002	110,618	-	83,375	2,214
662		UG Conduit	F123	583,549	410,877	81,768	54,090	20,632	-	15,551	630
663		UG Conductor	F124	908,630	628,712	127,210	90,921	34,681	-	26,140	966
664		Line Transformer	F125	3,204,284	1,879,594	723,928	205,052	26,490	-	365,420	3,800
665		Services	F126	1,934,918	1,373,618	446,477	91,418	23,405	-	-	-
666		Meters	F127	797,545	538,718	140,466	61,318	8,513	5,340	43,189	-
667		Inst Cust Premises	F128	21,783	-	-	-	-	-	-	21,783
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	128,716	-	-	-	-	-	-	128,716
670		Total Distribution Expense		16,552,377	10,030,844	2,744,716	1,928,821	657,661	166,009	860,277	164,048
671											
672	403GP	General Depreciation									
673		S	F107	1,165,112	647,766	182,637	164,790	60,478	46,833	54,973	7,635
674		DGP	F105	-	-	-	-	-	-	-	-
675		DGU	F105	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	55,677	43,083	9,018	505	227	3	1,825	1,015
678		SG/CAGW/CAGE	F105	76,997	32,842	9,851	16,232	6,485	8,608	2,869	110
679		SO	F102	1,791,675	861,595	247,772	326,418	126,836	149,073	73,984	5,997
680		CAEW	F105	602,085	256,811	77,035	126,929	50,707	67,314	22,431	858
681		JBG	F105	87,440	37,296	11,188	18,434	7,364	9,776	3,258	125
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		3,778,986	1,879,393	537,501	653,308	252,097	281,608	159,339	15,740
684											
685	403GV0	General Vehicles	F105	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			55,619,536	27,152,419	7,748,062	9,945,624	3,841,529	4,364,293	2,342,054	225,555
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	96,240	40,177	12,539	20,636	8,289	10,891	3,550	158
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102	7,672	3,689	1,061	1,398	543	638	317	26
701		DGU	F10	-	-	-	-	-	-	-	-
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		103,912	43,867	13,600	22,034	8,832	11,529	3,867	184
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107	125	74	20	15	5	3	6	1
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105	284,459	123,856	35,744	58,964	23,425	31,424	10,700	345
713		SO	F102	2,848,993	1,370,047	393,990	519,046	201,686	237,045	117,643	9,536
714		CN	F42	993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
715		SG-P	F10	213,794	93,921	26,650	43,985	17,430	23,493	8,076	240
716		SG-U	F10	25,743	11,309	3,209	5,296	2,099	2,829	972	29
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105	-	-	-	-	-	-	-	-
719		CAGE	F105	-	-	-	-	-	-	-	-
720		CAGW	F105	115,629	50,346	14,530	23,968	9,522	12,774	4,350	140
721		CAGE	F105	-	-	-	-	-	-	-	-
722		JBG	F105	67,998	29,872	8,476	13,989	5,544	7,472	2,569	76
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		4,550,091	2,448,076	643,519	674,272	263,758	315,099	176,882	28,485
727											

728 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

	A	B	C	D	E	F	G	H	I	J	K
732	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733	404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
735	404HP	Amort of Other Electric Plant	F110	24,924	12,893	3,451	3,992	1,567	1,924	966	130
737	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
739	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
741	407	Amort of Prop Losses, Unrec Plant,	F110	10,793,732	5,583,574	1,494,683	1,728,926	678,505	833,219	418,323	56,501
744	TOTAL AMORTIZATION EXPENSE			15,472,659	8,088,410	2,155,253	2,429,224	952,662	1,161,772	600,038	85,300
747							TAX OTHER THAN INCOME				
750	408	Total Taxes Other Than Income	F101	28,898,160	14,070,104	3,935,447	5,182,233	2,035,751	2,415,408	1,172,030	87,187
753							DEFERRED ITC				
756	41140	Deferred I T C - Federal	F101	-	-	-	-	-	-	-	-
758	41141	Deferred I T C - Idaho	F101	-	-	-	-	-	-	-	-
760	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
763							DEFERRED INCOME TAXES				
766	41010	Deferred Income Tax - Federal-DR	F101	27,962,733	12,951,903	3,693,466	5,388,948	2,115,979	2,648,989	1,102,208	61,240
768	41011	Deferred Income Tax - State-DR	F101	-	-	-	-	-	-	-	-
770	41110	Deferred Income Tax - Federal-CR	F101	(30,674,487)	(15,033,376)	(4,192,734)	(5,454,159)	(2,136,769)	(2,511,859)	(1,250,852)	(94,738)
772	41111	Deferred Income Tax - State-CR	F101	-	-	-	-	-	-	-	-
774	TOTAL DEFERRED INCOME TAXES			(2,711,755)	(2,081,473)	(499,268)	(65,211)	(20,790)	137,130	(148,644)	(33,498)
780	40911	State Income Taxes	F101	-	-	-	-	-	-	-	-
782	40910	Federal Income Tax	F101	(14,192,441)	(5,380,428)	(1,591,468)	(3,428,342)	(1,342,370)	(1,971,581)	(498,022)	19,771
785	TOTAL OPERATING EXPENSES			382,601,861	169,118,141	51,309,227	76,454,338	30,425,891	39,824,088	14,440,541	1,029,635

788 Distribution - METER - Unbundled

STEAM GENERATION PLANT

	A	B	C	D	E	F	G	H	I	J	K
790				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
791	FERC ACCT	DESCRIPTION	COSFactor								
792	310	Land and Land Rights	F10	3,286,905	1,443,958	409,718	676,228	267,971	361,178	124,164	3,688
			F10	396,417	174,148	49,414	81,556	32,319	43,560	14,975	445
794		JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297
795		Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430
796											
797	311	Structures and Improvements	F10	677,128	297,466	84,405	139,308	55,204	74,405	25,579	760
			F10	15,485,764	6,802,993	1,930,325	3,185,947	1,262,505	1,701,637	584,980	17,377
799		JBG	F10	33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	1,265,529	37,593
800		Total 311		49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	1,876,088	55,730
801											
802	312	Boiler Plant Equipment									
803		SG	F10	4,928,433	2,165,091	614,337	1,013,946	401,799	541,556	186,173	5,530
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	(902,709)	(396,566)	(112,524)	(185,718)	(73,595)	(99,193)	(34,100)	(1,013)
806		JBG	F10	183,496,032	80,610,959	22,873,070	37,751,360	14,959,842	20,163,267	6,931,625	205,909
807		Total 312		187,521,756	82,379,484	23,374,883	38,579,588	15,288,047	20,605,629	7,083,698	210,426
808											
809	314	Turbogenerator Units	F10	2,852,975	1,253,330	355,628	586,954	232,594	313,496	107,772	3,201
810			F10	8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	336,693	10,002
811		JBG	F10	46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	1,741,415	51,730
812		Total 314		57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	2,185,881	64,933
813											
814	315	Accessory Electric Equipment	F10	682,600	299,871	85,087	140,434	55,650	75,007	25,785	766
			F10	2,189,311	961,778	272,901	450,416	178,487	240,570	82,702	2,457
816		JBG	F10	13,839,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	522,803	15,530
817		Total 315		16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
818											
819	316	Misc Power Plant Equipment	F10	113,801	49,993	14,185	23,413	9,278	12,505	4,299	128
			F10	103,582	45,504	12,912	21,310	8,445	11,382	3,913	116
821		JBG	F10	1,337,098	587,395	166,671	275,086	109,009	146,926	50,509	1,500
822		Total 316		1,554,481	682,893	193,768	319,809	126,732	170,812	58,721	1,744
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	305,164	9,065
825											
826											
827											
828	Total Steam Generation Plant			325,343,843	142,925,593	40,554,624	66,934,269	26,524,239	35,750,064	12,289,974	365,082
829											
830											
831							NUCLEAR GENERATION				
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
849											
850											

HYDRAULIC GENERATION PLANT

854	330	Land and Land Rights	F10	2,682,583	1,178,476	334,388	551,898	218,702	294,773	101,335	3,010
856	331	Structures and Improvements	F10	23,486,241	10,317,653	2,927,597	4,831,917	1,914,758	2,580,761	887,201	26,355
858	332	Reservoirs, Dams & Waterways	F10	57,236,866	25,144,515	7,134,666	11,775,566	4,666,338	6,289,412	2,162,142	64,228
860	333	Water Wheel, Turbines, & Generators	F10	11,805,743	5,186,337	1,471,604	2,428,842	962,484	1,297,262	445,966	13,248
862	334	Accessory Electric Equipment	F10	6,982,521	3,067,465	870,382	1,436,541	569,262	767,267	263,767	7,835
864	335	Misc. Power Plant Equipment	F10	204,170	89,693	25,450	42,005	16,645	22,435	7,713	229
866	336	Roads, Railroads & Bridges	F10	2,116,882	929,960	263,873	435,515	172,583	232,611	79,966	2,375
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
870	Total Hydraulic Plant			104,515,006	45,914,098	13,027,960	21,502,283	8,520,773	11,484,521	3,948,090	117,281

872 Distribution - METER - Unbundled

873	A	B	C	D	E	F	G	H	I	J	K
874	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10	1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
876		Total 340		1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
878	341	Structures and Improvements	F10	16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
879		Total 341		16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
881	342	Fuel Holders, Producers & Access	F10	402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
882		Total 342		402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
884	343	Prime Movers	F10	318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
885		Total 343		318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
887	344	Generators	F10	38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
888		Total 344		38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
890	345	Accessory Electric Plant	F10	29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
891		Total 345		29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
893	346	Misc. Power Plant Equipment	F10	1,715,864	753,790	213,885	353,011	139,889	188,546	64,817	1,925
895	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
897	Total Other Generation Plant			407,056,360	178,822,414	50,740,218	83,745,306	33,185,998	44,728,957	15,376,692	456,775
899	Experimental Plant										
900	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
902	TOTAL GENERATION PLANT			836,915,209	367,662,105	104,322,802	172,181,858	68,231,009	91,963,541	31,614,757	939,138

904								TRANSMISSION PLANT			
905	350	Land and Land Rights									
906		Demand	F12	26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
907		Direct Assigned	A	-	-	-	-	-	-	-	-
908				26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
909	352	Structures and Improvements									
910		Demand	F12	29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
911		Direct Assigned	A	-	-	-	-	-	-	-	-
912				29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
913	353	Station Equipment									
914		Demand	F12	202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
915		Direct Assigned	A	-	-	-	-	-	-	-	-
916				202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
917	354	Towers and Fixtures									
918		Demand	F12	119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
919		Direct Assigned	A	-	-	-	-	-	-	-	-
920				119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
921	355	Poles and Fixtures									
922		Demand	F12	171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
923		Direct Assigned	A	-	-	-	-	-	-	-	-
924				171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
925	356	Overhead Conductors									
926		Demand	F12	129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
927		Direct Assigned	A	-	-	-	-	-	-	-	-
928				129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
929	357	Underground Conduit									
930		Demand	F12	307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
931		Direct Assigned	A	-	-	-	-	-	-	-	-
932				307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
933	358	Underground Conductors									
934		Demand	F12	724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
935		Direct Assigned	A	-	-	-	-	-	-	-	-
936				724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
937	359	Roads and Trails									
938		Demand	F12	968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
939		Direct Assigned	A	-	-	-	-	-	-	-	-
940				968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
941											
942	T00	Unclassified Trans Plant - Acct 300	F10	16,815,557	7,020,030	2,190,815	3,605,639	1,448,318	1,902,906	620,274	27,576
943	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
944											
945	TOTAL TRANSMISSION PLANT			698,641,937	291,663,665	91,022,555	149,804,755	60,173,797	79,060,720	25,770,743	1,145,703

946 Distribution - METER - Unbundled

DISTRIBUTION PLANT

947	A	B	C	D	E	F	G	H	I	J	K
948	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
949											
950	360	Land and Land Rights									
951		Demand Primary	F20A	2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
952		Assigned	A	-	-	-	-	-	-	-	-
953				2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
954	361	Structures and Improvements									
955		Demand Primary	F20	9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
956		Assigned	A	-	-	-	-	-	-	-	-
957				9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
958	362	Station Equipment									
959		Demand Primary	F20A	86,835,708	47,595,912	12,033,809	16,256,222	6,200,747	-	4,673,623	75,395
960		Assigned	A	6,084,299	-	-	-	-	6,084,299	-	-
961				92,920,006	47,595,912	12,033,809	16,256,222	6,200,747	6,084,299	4,673,623	75,395
962	364	Poles, Towers & Fixtures									
963		Demand Primary	F20A	114,395,926	62,702,068	15,853,140	21,415,679	8,168,762	-	6,156,953	99,324
964		Demand Secondary	F22	15,695,658	13,452,400	2,223,043	-	-	-	-	20,216
965		Assigned	A	-	-	-	-	-	-	-	-
966				130,091,585	76,154,468	18,076,184	21,415,679	8,168,762	-	6,156,953	119,540
967	365	Overhead Conductors									
968		Demand Primary	F20A	64,432,326	35,316,293	8,929,118	12,062,160	4,600,971	-	3,467,840	55,943
969		Demand Secondary	F22	28,072,583	24,060,386	3,976,040	-	-	-	-	36,157
970		Assigned	A	-	-	-	-	-	-	-	-
971				92,504,909	59,376,680	12,905,158	12,062,160	4,600,971	-	3,467,840	92,100
972	366	Underground Conduit									
973		Demand Primary	F20A	12,438,381	6,817,657	1,723,727	2,328,548	888,197	-	669,452	10,800
974		Demand Secondary	F22	12,683,009	10,870,324	1,796,349	-	-	-	-	16,335
975		Assigned	A	-	-	-	-	-	-	-	-
976				25,121,389	17,687,981	3,520,076	2,328,548	888,197	-	669,452	27,135
977	367	Underground Conductors									
978		Demand Primary	F20A	21,665,807	11,875,343	3,002,476	4,055,983	1,547,108	-	1,166,085	18,811
979		Demand Secondary	F22	18,868,061	16,171,395	2,672,364	-	-	-	-	24,301
980		Assigned	A	-	-	-	-	-	-	-	-
981				40,533,867	28,046,738	5,674,841	4,055,983	1,547,108	-	1,166,085	43,113
982	368	Line Transformers									
983		Demand Secondary	F21	134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
984		Assigned	A	-	-	-	-	-	-	-	-
985				134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
986	369	Services									
987		Customer	F70	81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-
989				81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
990	370	Meters									
991		Customer	F60A	16,436,147	11,176,960	2,914,304	1,272,192	176,629	-	896,061	-
992		Assigned	A	110,789	-	-	-	-	110,789	-	-
993				16,546,936	11,176,960	2,914,304	1,272,192	176,629	110,789	896,061	-
994	371	Install on Customers' Premises									
995		Demand Primary	F20	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-
997		Assigned	A	567,697	-	-	-	-	-	-	567,697
998				567,697	-	-	-	-	-	-	567,697
999	372	Leased Property									
1000		Demand Primary	F20	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-
1003				-	-	-	-	-	-	-	-
1004											
1005	373	Street Lights	A	4,359,303	-	-	-	-	-	-	4,359,303
1006											
1007											
1008	D00	Unclassified Dist Plant - Acct 300	F22	11,302,326	9,686,972	1,600,797	-	-	-	-	14,557
1009	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT			640,882,829	392,044,023	107,290,576	71,814,112	24,436,891	6,935,259	32,894,874	5,467,094
1011											

Distribution - METER - Unbundled

GENERAL PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1016	389	Land and Land Rights									
1017		S	F107	1,098,826	610,913	172,246	155,415	57,037	44,169	51,845	7,200
1018		CN	F42	76,095	58,882	12,326	690	310	5	2,495	1,388
1019		DGU	F105	-	-	-	-	-	-	-	-
1020		SG	F105	98	42	13	21	8	11	4	0
1021		CAGW	F105	-	-	-	-	-	-	-	-
1022		CAGE	F105	-	-	-	-	-	-	-	-
1023		SO	F102	539,251	259,320	74,574	98,244	38,175	44,867	22,267	1,805
1024		Total Land & Land Rights		1,714,270	929,157	259,158	254,370	95,530	89,052	76,611	10,393
1026	390	Structures and Improvements									
1027		S	F107	14,293,983	7,947,012	2,240,646	2,021,704	741,962	574,567	674,427	93,665
1028		CAEE	F105	-	-	-	-	-	-	-	-
1029		SE	F105	-	-	-	-	-	-	-	-
1030		CN	F42	553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
1031		SG/CAGE/CAGW	F105	912,504	389,216	116,752	192,370	76,850	102,020	33,996	1,300
1032		CAGW	F105	2,359	1,006	302	497	199	264	88	3
1033		CAGE	F105	-	-	-	-	-	-	-	-
1034		JBG	F105	-	-	-	-	-	-	-	-
1035		SO	F102	7,646,220	3,676,977	1,057,403	1,393,032	541,292	636,188	315,735	25,594
1037		Total Structures and Improvements		23,408,511	12,442,465	3,504,748	3,612,622	1,362,557	1,313,072	1,042,390	130,656
1039	391	Office Furniture & Equipment									
1040		S	F107	432,210	240,295	67,751	61,131	22,435	17,373	20,393	2,832
1041		DGP	F105	-	-	-	-	-	-	-	-
1042		DGU	F105	-	-	-	-	-	-	-	-
1043		CN	F42	252,284	195,216	40,864	2,288	1,028	15	8,271	4,601
1044		SG	F105	83,193	35,485	10,644	17,538	7,006	9,301	3,099	119
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102	5,240,182	2,519,942	724,670	954,686	370,963	435,999	216,383	17,540
1047		CAGW	F105	53,443	22,795	6,838	11,267	4,501	5,975	1,991	76
1048		CAGE	F105	-	-	-	-	-	-	-	-
1049		JBG	F105	60,560	26,604	7,549	12,459	4,937	6,655	2,288	68
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105	-	-	-	-	-	-	-	-
1052		CAGE	F105	-	-	-	-	-	-	-	-
1053		CAGE	F105	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		6,121,872	3,040,338	858,316	1,059,369	410,871	475,318	252,424	25,236
1056	392	Transportation Equipment									
1057		S	F107	6,362,058	3,537,107	997,281	899,833	330,237	255,732	300,178	41,689
1058		SO	F102	482,931	232,236	66,785	87,983	34,188	40,181	19,942	1,617
1059		SG	F105	948,038	404,372	121,298	199,861	79,843	105,993	35,320	1,351
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105	-	-	-	-	-	-	-	-
1064		CAGW	F105	47,379	20,209	6,062	9,988	3,990	5,297	1,765	68
1065		CAGE	F105	-	-	-	-	-	-	-	-
1066		JBG	F105	628,086	275,922	78,292	129,219	51,206	69,017	23,726	705
1067		CAEW	F105	-	-	-	-	-	-	-	-
1068		CAEE	F105	-	-	-	-	-	-	-	-
1069		CAGE	F105	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		8,468,491	4,469,846	1,269,718	1,326,884	499,464	476,219	380,931	45,429
1073	393	Stores Equipment									
1074		S	F107	697,337	387,698	109,311	98,629	36,197	28,030	32,902	4,569
1075		DGP	F105	-	-	-	-	-	-	-	-
1076		DGU	F105	-	-	-	-	-	-	-	-
1077		SO	F102	15,458	7,433	2,138	2,816	1,094	1,286	638	52
1078		SG	F105	153,992	65,683	19,703	32,464	12,969	17,217	5,737	219
1079		CAGW	F105	41,130	17,543	5,262	8,671	3,464	4,598	1,532	59
1080		CAGE	F105	-	-	-	-	-	-	-	-
1081		JBG	F105	213,279	90,971	27,288	44,963	17,962	23,845	7,946	304
1082		CAGE	F105	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		1,121,195	569,328	163,702	187,543	71,686	74,977	48,756	5,203
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107	2,747,537	1,527,545	430,689	388,604	142,617	110,441	129,636	18,004
1087		DGP	F105	-	-	-	-	-	-	-	-
1088		SG	F105	272,575	116,263	34,875	57,463	22,956	30,474	10,155	388
1089		SO	F102	129,965	62,499	17,973	23,678	9,201	10,813	5,367	435
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105	-	-	-	-	-	-	-	-
1092		CAGW	F105	164,009	69,956	20,984	34,576	13,813	18,337	6,110	234
1093		CAGE	F105	-	-	-	-	-	-	-	-
1094		JBG	F105	611,749	268,745	76,255	125,858	49,874	67,221	23,109	686
1095		CAEW	F105	-	-	-	-	-	-	-	-
1096		CAEE	F105	-	-	-	-	-	-	-	-
1097		CAGE	F105	-	-	-	-	-	-	-	-
1098		CAGE	F102	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		3,925,835	2,045,008	580,777	630,179	238,460	237,287	174,377	19,748

1101	395	Laboratory Equipment										
1102		S	F107	1,440,732	801,002	225,841	203,773	74,784	57,912	67,977	9,441
1103		DGP	F105	-	-	-	-	-	-	-	-
1104		DGU	F105	-	-	-	-	-	-	-	-
1105		SO	F102	365,356	175,695	50,525	66,563	25,864	30,399	15,087	1,223
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105	193,116	82,371	24,709	40,712	16,264	21,591	7,195	275
1108		CAGW	F105	49,096	20,941	6,282	10,350	4,135	5,489	1,829	70
1109		CAGE	F105	-	-	-	-	-	-	-	-
1110		JBG	F105	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127
1111		CAEW	F105	-	-	-	-	-	-	-	-
1112		CAEE	F105	-	-	-	-	-	-	-	-
1113		CAGE	F105	-	-	-	-	-	-	-	-
1114		CAGE	F102	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		2,161,112	1,129,569	321,419	344,608	130,245	127,787	96,349	11,135
1116											
1117	396	Power Operated Equipment									
1118		S	F107	9,586,835	5,329,984	1,502,780	1,355,937	497,626	385,356	452,332	62,820
1119		DGP	F105	-	-	-	-	-	-	-	-
1120		DGU	F105	-	-	-	-	-	-	-	-
1121		SO	F102	302,635	145,534	41,852	55,136	21,424	25,180	12,497	1,013
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620
1124		CAGW	F105	42,474	18,117	5,434	8,954	3,577	4,749	1,582	61
1125		CAGE	F105	-	-	-	-	-	-	-	-
1126		JBG	F105	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602
1127		CAEW	F105	-	-	-	-	-	-	-	-
1128		CAEE	F105	-	-	-	-	-	-	-	-
1129		CAGE	F105	-	-	-	-	-	-	-	-
1130		CAGE	F102	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		12,803,592	6,755,167	1,908,021	2,010,822	756,744	730,833	574,888	67,116
1132											
1133	397	Communication Equipment									
1134		S	F107	14,950,906	8,312,241	2,343,622	2,114,617	776,061	600,973	705,423	97,970
1135		SGP	F105	-	-	-	-	-	-	-	-
1136		SGU	F105	-	-	-	-	-	-	-	-
1137		SO	F102	10,005,866	4,811,702	1,383,720	1,822,925	708,336	832,518	413,172	33,492
1138		CN	F42	73,374	56,777	11,885	665	299	4	2,405	1,338
1139		SG/CAGE/CAGW	F105	1,211,706	516,836	155,034	255,447	102,049	135,471	45,143	1,727
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105	455,288	200,011	56,752	93,668	37,118	50,029	17,199	511
		CAGE	F105	12,440,924	5,306,499	1,591,773	2,622,745	1,047,762	1,390,921	463,495	17,728
1143		CAGE	F105	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		39,138,064	19,204,066	5,542,786	6,910,068	2,671,624	3,009,916	1,646,837	152,766
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
				Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC			Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
1149	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
1150	398	Misc. Equipment									
1151		S	F107	188,744	104,936	29,586	26,695	9,797	7,587	8,905	1,237
1152		SGP	F105	63,721	27,179	8,153	13,433	5,367	7,124	2,374	91
1153		SGU	F105	-	-	-	-	-	-	-	-
		CN	F42	5,304	4,104	859	48	22	0	174	97
1155		SO	F102	144,640	69,556	20,002	26,351	10,239	12,034	5,973	484
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105	5,334	2,275	682	1,125	449	596	199	8
1158		JBG	F105	59,044	25,939	7,360	12,147	4,814	6,488	2,230	66
1159		Total Misc. Equipment		466,788	233,989	66,643	79,800	30,688	33,830	19,855	1,982
1160											
1161	399	Coal Mine	F10	40,072,259	17,603,995	4,995,070	8,244,224	3,266,963	4,403,298	1,513,743	44,967
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									
1166		S	F10	-	-	-	-	-	-	-	-
1167		SG	F10	537,862	236,286	67,045	110,656	43,850	59,102	20,318	604
1168		SO-U	F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		(537,862)	(236,286)	(67,045)	(110,656)	(43,850)	(59,102)	(20,318)	(604)
1171											
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102	4,721,185	2,270,362	652,897	860,132	334,222	392,817	194,952	15,803
1176	GV0	Unclassified Gen Veh - Acct 300	F102	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			144,123,176	70,693,291	20,123,255	25,520,621	9,869,054	11,364,406	6,022,114	530,435
1179											
1180											
1181											

INTANGIBLE PLANT

1182										
1183										
1184	301	Organization								
1185		S	F107	-	-	-	-	-	-	-	-
1186		SO	F102	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189										
1190	302	Franchise & Consent								
1191		S	F107	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105	1,049,994	457,176	131,939	217,648	86,465	115,992	39,497	1,275
1193		DGP	F105	14,158,728	6,164,828	1,779,147	2,934,894	1,165,950	1,564,106	532,605	17,197
1194		DGU	F105	805,238	350,607	101,184	166,914	66,310	88,954	30,290	978
1195		Total Franchise & Consent		16,013,960	6,972,612	2,012,271	3,319,456	1,318,726	1,769,053	602,393	19,450
1196										
1197	303	Miscellaneous Intangible Plant								
1198		S	F107	2,036,986	1,202,560	332,696	251,186	88,423	44,969	101,318	15,833
1199		SG/CAGW	F105	6,485,497	2,823,839	814,950	1,344,347	534,071	716,449	243,963	7,877
1200		SO	F102	40,211,377	19,337,175	5,560,868	7,325,937	2,846,646	3,345,705	1,660,446	134,599
1201		SE	F105	7,693,439	3,349,788	966,737	1,594,735	633,543	849,890	289,402	9,344
1202		CN	F42	14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105	-	-	-	-	-	-	-	-
1205		JBG	F105	583,853	254,214	73,365	121,024	48,079	64,498	21,963	709
1206		Total Miscellaneous Intangible Plant		71,964,578	38,538,495	10,170,729	10,772,835	4,211,694	5,022,428	2,807,312	441,084
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			87,978,537	45,511,107	12,183,000	14,092,291	5,530,419	6,791,481	3,409,705	460,534
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			2,408,541,689	1,167,574,191	334,942,188	433,413,637	168,241,171	196,115,407	99,712,192	8,542,903
1214											
1215											
1216	Distribution - METER - Unbundled										

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J	K
1217											
1218				Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1219	FERC ACCT	DESCRIPTION	COSFactor								
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	140,865	61,883	17,559	28,981	11,484	15,479	5,321	158
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	326,320	143,354	40,676	67,135	26,604	35,857	12,327	366
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
1232											
1233	114	Electric Plant Acquisition Adjust	F10	158,118	69,462	19,710	32,530	12,891	17,375	5,973	177
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	(42,273)	(18,571)	(5,269)	(8,697)	(3,446)	(4,645)	(1,597)	(47)
1236											
1237	128	Pensions	F102	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	3,312	1,455	413	681	270	364	125	4
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	0	0	0	0	0	0	0	0
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		0	0	0	0	0	0	0	0
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-

1257											
1258	154	Materials and Supplies	F102	-	-	-	-	-	-	-	-
1259		SG	F102	-	-	-	-	-	-	-	-
1260		SE	F102	-	-	-	-	-	-	-	-
1261		SO	F102	-	-	-	-	-	-	-	-
1262		SNPPS	F102	-	-	-	-	-	-	-	-
1263		SNPPH	F102	-	-	-	-	-	-	-	-
1264		SNPD	F102	0	0	0	0	0	0	0	0
1265		SNPT	F102	-	-	-	-	-	-	-	-
1266		DGU	F102	-	-	-	-	-	-	-	-
1267		DGP	F102	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102	-	-	-	-	-	-	-	-
1270		CAGW	F102	-	-	-	-	-	-	-	-
1271		CAGE	F102	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102	-	-	-	-	-	-	-	-
1274		CAEE	F102	-	-	-	-	-	-	-	-
1275		CAGE	F102	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		0	0	0	0	0	0	0	0
1277											
1278	163	Stores Expense Undistributed	F102	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102	-	-	-	-	-	-	-	-
1281											
1282	165	Prepayments	F102	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102	-	-	-	-	-	-	-	-
1285		SE	F102	-	-	-	-	-	-	-	-
1286		SO	F102	0	0	0	0	0	0	0	0
1287		Total Prepayments		0	0	0	0	0	0	0	0
1288											
1289	182	Misc Regulatory Assets	F102	49,361	21,685	6,153	10,155	4,024	5,424	1,865	55
1290		SG	F102	342,885	150,632	42,741	70,543	27,954	37,678	12,953	385
1291		CAGE	F102	-	-	-	-	-	-	-	-
1292		CAGE	F102	-	-	-	-	-	-	-	-
1293		CAGW	F102	-	-	-	-	-	-	-	-
1294		JBG	F102	-	-	-	-	-	-	-	-
1295		SE	F102	-	-	-	-	-	-	-	-
1296		CAEW	F102	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
1300											
1301	186	Misc Deferred Debits	F102	-	-	-	-	-	-	-	-
1302		CAEW	F102	-	-	-	-	-	-	-	-
1303		CAEE	F102	-	-	-	-	-	-	-	-
1304		SG	F102	0	0	0	0	0	0	0	0
1305		SO	F102	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1308		CAGE	F102	-	-	-	-	-	-	-	-
1309		CAEW	F102	-	-	-	-	-	-	-	-
1310		CAEE	F102	-	-	-	-	-	-	-	-
1311		JBE	F102	0	0	0	0	0	0	0	0
1312		EXCTAX	F102	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1314											
1315	CWC	Cash Working Capital	F137	29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
1316											
1317	OWC	Other Working Capital	F137	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			30,894,529	14,805,040	4,309,836	5,661,083	2,186,420	2,572,791	1,254,098	105,260
1326											

1327 Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
1329				Washington		Small General	Large General	Large General	Large General	Agricultural	Street & Area
	FERC			Jurisdiction	Residential	Service	Service < 1,000 kW	Service > 1,000 kW	Dedicated Facilities	Pumping	Lighting
1330	ACCT	DESCRIPTION	COSFactor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 48	Schedule 40	Sch. 15, 51-54, 57
1332	235	Customer Service Deposits	F51	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
1334	2281	Accum Prov for Property Insurance	F102	8,176	3,932	1,131	1,490	579	680	338	27
1336	2282	Accum Prov for Injuries & Damages	F102	-	-	-	-	-	-	-	-
1338	2283	Accum Prov for Pension & Benefits	F102	(146,513)	(70,456)	(20,261)	(26,693)	(10,372)	(12,190)	(6,050)	(490)
1340	254	Reg Liabilities - Insurance Provision	F10	(88,679,705)	(38,957,551)	(11,054,065)	(18,244,424)	(7,229,772)	(9,744,475)	(3,349,906)	(99,511)
1342	22844	Accum Hydro Relicensing Obligation	F10	(52,057)	(22,869)	(6,489)	(10,710)	(4,244)	(5,720)	(1,966)	(58)
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1347	252	Customer Advances for Const	F50	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1351	25399	Other Deferred Credits	F10	(6,461,096)	(2,838,400)	(805,386)	(1,329,267)	(526,752)	(709,971)	(244,070)	(7,250)
1353	190	Accum Deferred Income Taxes	F104	18,637,365	8,187,414	2,323,149	3,834,393	1,519,469	2,048,006	704,025	20,909
1354		SG/CAGW	F104	109,043	47,903	13,592	22,434	8,890	11,982	4,119	122
1355		DOP	F138	1,109,766	599,973	149,657	175,881	68,476	71,764	39,823	4,192
1356		CN	F104	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	655,548	507,261	106,184	5,945	2,671	40	21,491	11,956
1358		JBG	F104	-	-	-	-	-	-	-	-
1359		JBE	F104	(157,098)	(69,013)	(19,582)	(32,321)	(12,808)	(17,263)	(5,934)	(176)
1360		SE/CAEW	F104	-	-	-	-	-	-	-	-
1361		SNP	F104	12,799	5,623	1,595	2,633	1,043	1,406	483	14
1362		SNPD	F104	76,914	47,260	12,760	8,524	2,922	1,029	3,777	642
1363		Total Accum Deferred Income Taxes		20,444,336	9,326,420	2,587,355	4,017,489	1,590,664	2,116,965	767,784	37,659
1365	281	Accum Deferred Income Taxes	F104	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1367	282	Accum Deferred Income Taxes	F104	(205,105,242)	(99,471,003)	(28,251,031)	(36,933,844)	(14,360,701)	(17,059,940)	(8,333,905)	(694,817)
1368		SNP	F104	(23,399)	(10,279)	(2,917)	(4,814)	(1,908)	(2,571)	(884)	(26)
1369		CAGW	F104	1,278,160	561,497	159,323	262,965	104,206	140,453	48,282	1,434
1370		CN	F104	(26,066)	(12,560)	(3,514)	(4,760)	(1,849)	(2,251)	(1,056)	(76)
1371		JBG	F104	15,748,271	6,918,232	1,963,023	3,240,000	1,283,927	1,730,532	594,890	17,668
1372		CIAC	F104	-	-	-	-	-	-	-	-
1373		SNPD	F42	-	-	-	-	-	-	-	-
1374		SO	F138	294,090	158,994	39,659	46,609	18,146	19,018	10,553	1,111
1375		JBE	F104	(336,440)	(163,165)	(46,341)	(60,584)	(23,556)	(27,984)	(13,670)	(1,140)
1376		SE	F104	-	-	-	-	-	-	-	-
1377		SG	F104	3,543,985	1,556,876	441,758	729,128	288,934	389,438	133,874	3,976
1378		Total Accum Deferred Income Taxes		(184,626,641)	(90,461,408)	(25,700,039)	(32,725,301)	(12,692,801)	(14,813,306)	(7,561,917)	(671,870)
1381	283	Accum Deferred Income Taxes	F104	(33,086)	(16,046)	(4,557)	(5,958)	(2,317)	(2,752)	(1,344)	(112)
1382		SG/CAGW	F104	(136,437)	(59,937)	(17,007)	(28,070)	(11,123)	(14,993)	(5,154)	(153)
1383		SE	F104	(138,807)	(60,978)	(17,302)	(28,558)	(11,317)	(15,253)	(5,243)	(156)
1384		SO	F138	(45,224)	(24,450)	(6,099)	(7,167)	(2,791)	(2,924)	(1,623)	(171)
1385		GPS	F104	(372,213)	(180,514)	(51,268)	(67,025)	(26,061)	(30,959)	(15,124)	(1,261)
1386		SNP	F104	(47,834)	(23,038)	(6,595)	(8,699)	(3,385)	(4,015)	(1,945)	(158)
1387		TROJD	F104	-	-	-	-	-	-	-	-
1388		SNPD	F104	-	-	-	-	-	-	-	-
1389		JBE	F104	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(773,603)	(364,964)	(102,828)	(145,478)	(56,993)	(70,897)	(30,434)	(2,010)
1392	255	Accum Investment Tax Credit	F104	(14,943)	(7,197)	(2,060)	(2,718)	(1,057)	(1,254)	(608)	(49)
1393	TOTAL RATE BASE DEDUCTIONS			(268,535,594)	(127,113,627)	(38,011,910)	(49,118,639)	(18,930,748)	(23,240,168)	(10,877,229)	(1,243,275)

1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	(319,774,032)	(140,478,739)	(39,860,338)	(65,788,369)	(26,070,150)	(35,138,031)	(12,079,573)	(358,832)
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	(46,033,707)	(20,222,896)	(5,738,174)	(9,470,696)	(3,752,980)	(5,058,365)	(1,738,939)	(51,656)
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	(28,755,159)	(12,632,322)	(3,584,376)	(5,915,912)	(2,344,316)	(3,159,730)	(1,086,236)	(32,267)
1408		CAGW	F10	(64,592,619)	(28,375,943)	(8,051,572)	(13,288,894)	(5,266,029)	(7,097,691)	(2,440,008)	(72,482)
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
1411		Total Other Generation - Accum Depr		(67,040,246)	(29,451,201)	(8,356,672)	(13,792,453)	(5,465,576)	(7,366,646)	(2,532,468)	(75,229)
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			(432,847,984)	(190,152,836)	(53,955,184)	(89,051,518)	(35,288,706)	(47,563,042)	(16,350,980)	(485,717)
1418											
1419											
1420							TRANSMISSION PLANT				
1421											
1422	108TP	Transmission Plant Accum Depr	F106	(183,989,868)	(76,810,676)	(23,971,117)	(39,451,621)	(15,846,986)	(20,820,925)	(6,786,818)	(301,725)
1423											
1424											
1425							DISTRIBUTION PLANT				
1426											
1427	108360	Land and Land Rights	F118	(416,644)	(228,369)	(57,739)	(77,999)	(29,752)	-	(22,424)	(362)
1428											
1429	108361	Structures and Improvements	F119	(1,906,861)	(960,529)	(242,853)	(328,065)	(125,137)	(154,437)	(94,318)	(1,522)
1430											
1431	108362	Station Equipment	F120	(31,817,242)	(16,297,574)	(4,120,562)	(5,566,381)	(2,123,231)	(2,083,358)	(1,600,320)	(25,816)
1432											
1433	Distribution - METER - Unbundled										
1434											

1435	A	B	C	D	E	F	G	H	I	J	K
1436	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1437											
1438	108364	Poles, Towers & Fixtures	F121	(82,327,093)	(48,193,555)	(11,439,323)	(13,552,687)	(5,169,515)	-	(3,896,363)	(75,649)
1439											
1440	108365	Overhead Conductors	F122	(40,997,527)	(26,315,328)	(5,719,475)	(5,345,865)	(2,039,118)	-	(1,536,923)	(40,818)
1441											
1442	108366	Underground Conduit	F123	(12,836,184)	(9,037,963)	(1,798,640)	(1,189,809)	(453,839)	-	(342,067)	(13,865)
1443											
1444	108367	Underground Conductors	F124	(17,207,254)	(11,906,274)	(2,409,058)	(1,721,828)	(656,771)	-	(495,021)	(18,302)
1445											
1446	108368	Line Transformers	F125	(71,104,727)	(41,709,159)	(16,064,333)	(4,550,213)	(587,837)	-	(8,108,866)	(84,319)
1447											
1448	108369	Services	F126	(37,176,722)	(26,392,129)	(8,578,434)	(1,756,466)	(449,693)	-	-	-
1449											
1450	108370	Meters	F127	(9,414,781)	(6,359,403)	(1,658,164)	(723,845)	(100,497)	(63,036)	(509,836)	-
1451											
1452	108371	Install on Customers' Premises	F128	(450,045)	-	-	-	-	-	-	(450,045)
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	(1,987,524)	-	-	-	-	-	-	(1,987,524)
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102	302,002	184,742	50,558	33,841	11,515	3,268	15,501	2,576
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			(307,340,602)	(187,215,541)	(52,038,023)	(34,779,317)	(11,723,875)	(2,297,563)	(16,590,637)	(2,695,646)
1466											
1467							GENERAL PLANT				
1468	108GP	General Plant Accumulated Depr									
1469		S	F107	(27,173,998)	(15,107,902)	(4,259,647)	(3,843,419)	(1,410,528)	(1,092,297)	(1,282,140)	(178,065)
1470		SG-P	F105	(7,214,677)	(3,077,318)	(923,093)	(1,520,969)	(607,613)	(806,616)	(268,788)	(10,281)
1471		SG-U	F105	-	-	-	-	-	-	-	-
1472		CAGW	F105	(392,957)	(167,610)	(50,277)	(82,842)	(33,094)	(43,933)	(14,640)	(560)
1473		CN	F42	(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1474		SO	F102	(9,630,686)	(4,631,283)	(1,331,836)	(1,754,573)	(681,776)	(801,301)	(397,679)	(32,237)
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105	(1,726,670)	(736,486)	(220,921)	(364,010)	(145,418)	(193,045)	(64,328)	(2,460)
1477		CAGE	F105	-	-	-	-	-	-	-	-
1478		CAGE	F105	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(46,583,257)	(24,064,374)	(6,857,736)	(7,569,841)	(2,880,240)	(2,937,221)	(2,042,140)	(231,705)
1480											
1481	108MP	Mining Plant Accumulated Depr.	F10	(34,739,396)	(15,261,235)	(4,330,321)	(7,147,073)	(2,832,191)	(3,817,302)	(1,312,293)	(38,983)
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(81,322,653)	(39,325,609)	(11,188,057)	(14,716,914)	(5,712,431)	(6,754,522)	(3,354,433)	(270,687)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(1,005,501,106)	(493,504,661)	(141,152,382)	(177,999,370)	(68,571,998)	(77,436,052)	(43,082,868)	(3,753,775)
1494											
1495											

1496				ACCUMULATED AMORTIZATION								
1497												
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499												
1500	111CLG	Accum Prov for Amort-General										
1501		S	F108	(2,144,259)	(1,051,772)	(299,393)	(379,695)	(146,831)	(169,079)	(89,597)	(7,892)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(106,250)	(52,116)	(14,835)	(18,814)	(7,276)	(8,378)	(4,440)	(391)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(2,250,509)	(1,103,888)	(314,228)	(398,509)	(154,107)	(177,457)	(94,036)	(8,283)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	(325,208)	(142,866)	(40,538)	(66,906)	(26,513)	(35,735)	(12,285)	(365)
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107	(14,089)	(8,318)	(2,301)	(1,737)	(612)	(311)	(701)	(110)
1512		DGP	F105	-	-	-	-	-	-	-	-
1513		DGU	F105	-	-	-	-	-	-	-	-
1514		CAEW	F105	-	-	-	-	-	-	-	-
1515		CAEE	F105	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105	(5,296,933)	(2,306,329)	(665,598)	(1,097,975)	(436,195)	(585,149)	(199,253)	(6,434)
1518		SG-P	F105	(9,773,350)	(4,255,398)	(1,228,093)	(2,025,870)	(804,821)	(1,079,656)	(367,641)	(11,870)
1519		SG-U	F105	(537,748)	(234,140)	(67,572)	(111,467)	(44,283)	(59,405)	(20,228)	(653)
1520		CN	F42	(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
1521		CAGE	F105	-	-	-	-	-	-	-	-
1522		CAGE	F105	-	-	-	-	-	-	-	-
1523		CAGW	F105	(4,898,455)	(2,132,828)	(615,527)	(1,015,377)	(403,381)	(541,130)	(184,264)	(5,950)
1524		CAGE	F105	-	-	-	-	-	-	-	-
1525		JBG	F105	(600,743)	(288,890)	(83,077)	(109,447)	(42,528)	(49,984)	(24,806)	(2,011)
1526		SO	F102	(28,028,530)	(13,478,588)	(3,876,091)	(5,106,397)	(1,984,197)	(2,332,056)	(1,157,381)	(93,819)
1527		Total Accum Prov for Amort-Intangible		(62,357,180)	(32,924,288)	(8,677,544)	(9,588,041)	(3,769,831)	(4,648,501)	(2,387,252)	(361,723)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(64,932,897)	(34,171,042)	(9,032,310)	(10,053,457)	(3,950,452)	(4,861,693)	(2,493,574)	(370,370)

GenerationTotal - **Generation - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		274,320,751	109,866,274	36,470,645	61,020,096	23,910,802	32,725,626	9,908,492	418,816
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
16		Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
17		Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
18		Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
19		Income Taxes - Federal		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
24											
25		Total Operating Expenses		257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741
26											
27		Operating Revenue For Return		16,404,329	6,802,775	2,965,350	4,308,305	1,136,157	760,470	416,198	15,075
28											
29											
30		Rate Base :									
31		Electric Plant In Service		943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595
32		Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
33		Electric Plant Acquisition Adj		115,844	50,891	14,440	23,833	9,444	12,729	4,376	130
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		0	0	0	0	0	0	0	0
36		Fuel Stock		0	0	0	0	0	0	0	0
37		Materials & Supplies		0	0	0	0	0	0	0	0
38		Misc Deferred Debits		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		944,344,738	414,856,571	117,714,062	194,283,757	76,989,394	103,768,321	35,672,944	1,059,689
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)
47		Accum Provision For Amortization		(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)
48		Accum Deferred Income Taxes		(56,684,059)	(24,898,481)	(7,066,051)	(11,663,030)	(4,621,838)	(6,229,869)	(2,141,166)	(63,625)
49		Unamortized ITC		(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(95,250,896)	(41,844,316)	(11,873,175)	(19,596,341)	(7,765,500)	(10,466,544)	(3,598,135)	(106,885)
53											
54		Total Rate Base Deductions		(656,670,175)	(288,478,430)	(81,855,935)	(135,099,256)	(53,536,197)	(72,157,324)	(24,806,024)	(737,009)
55											
56		Total Rate Base		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
57											
58											
59		Return On Rate Base		5.70%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.44%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57

79	Total Rate Base		287,674,564	126,378,141	35,858,127	59,184,502	23,453,197	31,610,997	10,866,920	322,681
80										
81										
82	Return On Ratebase ($$)	5.77%	16,603,173	7,293,930	2,069,556	3,415,841	1,353,604	1,824,433	627,186	18,624
83	Operating & Maintenance Expense		238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
84	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85	Depreciation Expense		24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
86	Amortization Expense		1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
87	Taxes Other Than Income		13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
88	Federal Income Taxes		(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
89	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90	State Income Taxes		-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes		1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
93	Investment Tax Credit		-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses		(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
95	Revenue Credits		(26,413,763)	(11,255,281)	(3,491,646)	(5,407,978)	(2,170,916)	(3,040,080)	(967,954)	(79,908)
96										
97	Total Revenue Requirements		248,105,833	99,102,149	32,083,205	54,719,653	21,957,334	30,749,509	9,151,526	342,457
98	Operating Revenues		247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
99										
100	Increase / (Decrease) Required to									
101	Earn Equal Rates of Return		198,844	491,155	(895,794)	(892,464)	217,447	1,063,963	210,988	3,549
102										
103	Existing Revenues		247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
104	check		-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)									
106	Over Existing Rates To									
107	Equal Authorized RoE & RoR		0.08%	0.50%	-2.72%	-1.60%	1.00%	3.58%	2.36%	1.05%

ELECTRIC REVENUES

	Generation - Total - Unbundled		WCA Method								
	A	B	0	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A	98,610,994	98,610,994	-	-	-	-	-	-
121											
122	442	Commercial & Industrial Sales	A	127,217,200	-	32,978,999	55,612,118	-	29,685,546	8,940,538	-
123		Interruptible Demand	F10	-	-	-	-	-	-	-	-
124		Interruptible Energy	F10	-	-	-	-	-	-	-	-
125				127,217,200	-	32,978,999	55,612,118	-	29,685,546	8,940,538	-
126											
127	444	Public Street & Highway Lighting	A	22,078,795	-	-	-	21,739,886	-	-	338,908
128											
129	445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-
130											
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-
132		Demand	F10	-	-	-	-	-	-	-	-
133				-	-	-	-	-	-	-	-
134											
135	Total Sales to Ultimate Customers			247,906,989	98,610,994	32,978,999	55,612,118	21,739,886	29,685,546	8,940,538	338,908
136											
137	447	Sales for Resale	F30	-	-	-	-	-	-	-	-
138				-	-	-	-	-	-	-	-
139											
140	447NPC	Sales for Resale - NPC									
141		Demand	F30	20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
142		Energy	F30	-	-	-	-	-	-	-	-
143				20,434,313	7,979,097	2,678,981	4,559,882	1,836,298	2,598,540	747,510	34,005
144											
145	449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-
146			F10	258,506	113,563	32,223	53,183	21,075	28,406	9,765	290
147											
148	State Specific Revenue Credit		F140G	204,201	82,089	26,462	44,726	17,948	25,134	7,527	314
149											
150	AGA Revenue		A	-	-	-	-	-	-	-	-
151											
152	Autopay Bill Credit		F40	-	-	-	-	-	-	-	-
153											
154	Paperless Bill Credit		F40	-	-	-	-	-	-	-	-
155											
156											
157	Total Sales from Electricity			268,545,502	106,672,180	35,684,442	60,216,726	23,594,132	32,309,221	9,695,574	373,228
158											
159	Other Electric Operating Revenues										
160	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-
161		Customers	F40	-	-	-	-	-	-	-	-
162				-	-	-	-	-	-	-	-
163											
164	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-
165		Demand	F10	-	-	-	-	-	-	-	-
166		Customer	F40	1	1	0	0	0	0	0	0
167				1	1	0	0	0	0	0	0
168											
169	453	Water Sales	F12	746	311	97	160	64	84	28	1
170											
171	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-
172		Demand	F10	4,274	1,877	533	879	348	470	161	5
173		Demand	F10	320,480	140,789	39,948	65,934	26,128	35,216	12,106	360
174		Jim Bridger Generation	F10	853	375	106	176	70	94	32	1
175		Customer	F40	100,634	79,304	14,905	767	48	1	3,681	1,928
176				426,241	222,345	55,493	67,755	26,593	35,780	15,981	2,294
177											
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-
179		CAGE	F12	-	-	-	-	-	-	-	-
180		CAGW	F12	-	-	-	-	-	-	-	-
181		SO	F12	-	-	-	-	-	-	-	-
182		SG	F40	1,978,137	1,558,859	292,992	15,070	935	14	72,366	37,901
183		JBG	F12	333,639	139,285	43,468	71,540	28,736	37,756	12,307	547
184		WRG	F12	-	-	-	-	-	-	-	-
185		WRE	F12	-	-	-	-	-	-	-	-
186		CN	F12	-	-	-	-	-	-	-	-
187		SE	F12	2,777,979	1,159,729	361,929	595,662	239,266	314,366	102,471	4,556
188				5,089,755	2,857,873	698,389	682,272	268,938	352,135	187,144	43,004
189											
190	Total Other Electric Operating Revenues			5,775,249	3,194,094	786,203	803,370	316,671	416,405	212,918	45,589
191											
192	Total Electric Operating Revenues			274,320,751	109,866,274	36,470,645	61,020,096	23,910,802	32,725,626	9,908,492	418,816
193											
194	Miscellaneous Revenues										

195	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12	(8)	(3)	(1)	(2)	(1)	(1)	(0)	(0)
198	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12	(100,593)	(41,995)	(13,106)	(21,570)	(8,664)	(11,383)	(3,711)	(165)
201											
202	Total Miscellaneous Revenues			(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
206											
207	Net Miscellaneous Revenues And Expense			(100,601)	(41,998)	(13,107)	(21,571)	(8,665)	(11,384)	(3,711)	(165)
208											
209	Distribution - METER - Unbundled										
210								STEAM POWER GENERATION			
211											
212	A	B	C	D	E	F	G	H	I	J	K
213	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10	14,680	6,449	1,830	3,020	1,197	1,613	555	16
		JBG	F10	3,001,639	1,318,639	374,159	617,539	244,714	329,832	113,388	3,368
216		CAGW	F10	(2,509)	(1,102)	(313)	(516)	(205)	(276)	(95)	(3)
217		Total 500		3,013,809	1,323,985	375,676	620,043	245,706	331,169	113,848	3,382
218											
219	501	Fuel Related	F30	(6,314)	(2,466)	(828)	(1,409)	(567)	(803)	(231)	(11)
220		S	F30	2,233,092	871,968	292,763	498,311	200,673	283,972	81,689	3,716
221		SE	F30	-	-	-	-	-	-	-	-
222		CAGW	F30	138,514	54,086	18,159	30,909	12,447	17,614	5,067	231
223		CAGE	F30	-	-	-	-	-	-	-	-
224		CAEW	F30	-	-	-	-	-	-	-	-
225		CAEE	F30	-	-	-	-	-	-	-	-
226		JBE	F30	547,313	213,712	71,754	122,132	49,183	69,599	20,021	911
227		CAEE	F30	-	-	-	-	-	-	-	-
228		JBG	F30	-	-	-	-	-	-	-	-
229		Total 501		2,912,604	1,137,300	381,848	649,943	261,737	370,383	106,546	4,847
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	39,501,373	15424316.3	5,178,712	8,814,664	3,549,729	5,023,213	1,445,003	65,735
233		CAEW	F30	-	0	-	-	-	-	-	-
234		Total Fuel Related		42,413,978	16,561,617	5,560,561	9,464,607	3,811,466	5,393,596	1,551,550	70,582
235											
236											
237	502	Steam Expenses	F10	6,807	2,990	848	1,400	555	748	257	8
238		SE/CAEW/CAEE	F10	47,638	20,928	5,938	9,801	3,884	5,235	1,800	53
239		JBG	F10	4,811,716	2,113,817	599,788	989,933	392,284	528,730	181,764	5,399
240		Total 502		4,866,162	2,137,735	606,575	1,001,135	396,723	534,713	183,821	5,461
241											
242	503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		329,287	128,578	43,170	73,480	29,591	41,874	12,046	548
249											
250	505	Electric Expenses	F10	(10,275)	(4,514)	(1,281)	(2,114)	(838)	(1,129)	(388)	(12)
251		JBG	F10	1,887	829	235	388	154	207	71	2
252		Total 505		(8,388)	(3,685)	(1,046)	(1,726)	(684)	(922)	(317)	(9)
253											
254	506	Misc. Steam Expense	F10	1,458,852	640,883	181,848	300,135	118,935	160,304	55,109	1,637
255		SE	F10	144,174	63,336	17,971	29,661	11,754	15,842	5,446	162
256		JBG	F10	(4,536,532)	(1,992,927)	(565,486)	(933,319)	(369,849)	(498,492)	(171,369)	(5,091)
257		Total 506		(2,933,507)	(1,288,708)	(365,666)	(603,522)	(239,159)	(322,345)	(110,814)	(3,292)
258											
259	507	Rents	F10	603	265	75	124	49	66	23	1
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	65,802	28,907	8,202	13,538	5,365	7,231	2,486	74
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
264		Total 507		66,405	29,172	8,278	13,662	5,414	7,297	2,508	75
265											
266	510	Maint Supervision & Engineering	F10	36,450	16,013	4,544	7,499	2,972	4,005	1,377	41
267		JBG	F10	118,766	52,175	14,804	24,434	9,683	13,050	4,486	133
268		Total 510		155,216	68,187	19,348	31,933	12,654	17,056	5,863	174
269											

270	511	Maintenance of Structures	F10	52,349	22,997	6,525	10,770	4,268	5,752	1,977	59
271		CAGW	F10	5,636	2,476	703	1,159	459	619	213	6
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	1,738,318	763,654	216,684	357,631	141,719	191,013	65,666	1,951
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		1,796,303	789,127	223,912	369,560	146,447	197,385	67,856	2,016
276											
277	512	Maintenance of Boiler Plant	F10	7,130	3,132.44	889	1,467	581	784	269	8
278			F10	300,658	132,081.10	37,478	61,856	24,512	33,038	11,357	337
279		JBG	F10	5,410,208	2,376,738	674,391	1,113,063	441,077	594,495	204,372	6,071
280		Total 512		5,717,996	2,511,952	712,757	1,176,386	466,170	628,316	215,999	6,416
281											
282	513	Maintenance of Electric Plant	F10	19,557	8,591.70	2,438	4,024	1,594	2,149	739	22
283		CAGW	F10	182,795	80,303.13	22,786	37,607	14,903	20,086	6,905	205
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	2,656,988	1,167,231.36	331,198	546,633	216,616	291,960	100,369	2,982
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		2,859,340	1,256,126	356,421	588,263	233,113	314,196	108,013	3,209
288											
289	514	Maint of Misc. Steam Plant	F10	3,013	1,323	376	620	246	331	114	3
290		CAGW	F10	6,191	2,720	772	1,274	505	680	234	7
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	545,717	239,737	68,024	112,272	44,491	59,966	20,615	612
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		554,921	243,780	69,172	114,166	45,241	60,977	20,962	623
295											
296	Total Steam Power Generation			58,831,521	23,757,867	7,609,157	12,847,987	5,152,681	7,203,311	2,171,335	89,183
297											
298											
299							NUCLEAR POWER GENERATION				
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											
326											
327											
328	Distribution - METER - Unbundled						HYDRAULIC POWER GENERATION				
329											
330	A	B	C	D	E	F	G	H	I	J	K
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	(253,659)	(111,434)	(31,619)	(52,186)	(20,680)	(27,873)	(9,582)	(285)
336		SG-P	F10	723,009	317,623	90,124	148,748	58,945	79,447	27,312	811
337		SG-U	F10	233,878	102,744	29,153	48,117	19,067	25,699	8,835	262
338											
339	536	Water For Power	F10	13,159	5,781	1,640	2,707	1,073	1,446	497	15
340											
341	537	Hydraulic Expenses	F10	369,440	162,297	46,051	76,006	30,119	40,596	13,956	415
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	1,512,320	664,372	188,513	311,136	123,295	166,180	57,128	1,697
346											
347	540	Rents (Hydro Generation)	F10	178,015	78,203	22,190	36,624	14,513	19,561	6,725	200
348											
349	541	Maint Supervision & Engineering	F10	30	13	4	6	2	3	1	0

350											
351	542	Maintenance of Structures	F10	70,047	30,772	8,731	14,411	5,711	7,697	2,646	79
352											
353	543	Maint of Dams & Waterways	F10	73,161	32,140	9,120	15,052	5,965	8,039	2,764	82
354											
355	544	Maintenance of Electric Plant	F10	99,415	43,673	12,392	20,453	8,105	10,924	3,755	112
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	106,382	46,734.30	13,260.69	21,886.40	8,672.99	11,689.68	4,018.62	119.38
		SG-P	F10	248,158	109,017.33	30,933.28	51,054.50	20,231.52	27,268.57	9,374.25	278.47
		SG-U	F10	71,258	31,304.13	8,882.44	14,660.21	5,809.44	7,830.12	2,691.80	79.96
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			3,444,614	1,513,240	429,377	708,674	280,828	378,508	130,121	3,865
365											
366											
367							OTHER POWER GENERATION				
368											
369											
370	546	Operation Super & Engineering	F10	34,386	15,106	4,286	7,074	2,803	3,779	1,299	39
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
379		Total 547		67,107,706	26,203,911	8,797,960	14,974,971	6,030,529	8,533,787	2,454,873	111,675
380											
381	548	Generation Expense	F10	33,456	14,697	4,170	6,883	2,728	3,676	1,264	38
382		CAGW	F10	1,657,983	728,362	206,670	341,103	135,170	182,186	62,631	1,860
383		Total 548		1,691,439	743,060	210,840	347,986	137,898	185,862	63,895	1,898
384											
385	549	Miscellaneous Other	F10	656,528	288,417	81,837	135,070	53,525	72,142	24,801	737
386		CAGE/CAGW	F10	230,168	101,114	28,691	47,353	18,765	25,292	8,695	258
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
391		Total 550		834,745	366,709	104,052	171,735	68,054	91,725	31,533	937
392											
393	552	Maintenance of Structures	F10	4,480	1,968	558	922	365	492	169	5
394											
395	553	Maint of Generation & Elect Plant	F10	1,310,230	575,592	163,322	269,559	106,819	143,973	49,494	1,470
396		CAGW	F10	1,076,461	472,896	134,183	221,464	87,760	118,286	40,664	1,208
397		Total 553		2,386,691	1,048,488	297,505	491,023	194,579	262,259	90,158	2,678
398											
399	554	Maintenance of Misc. Other	F10	95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		95,670	42,028	11,925	19,682	7,800	10,513	3,614	107
402											
403	Total Other Power Generation			73,041,814	28,810,802	9,537,656	16,195,818	6,514,318	9,185,850	2,679,036	118,334
404											
405											
406							OTHER POWER SUPPLY				
407											
408											
409	555	Purchased Power	F30	-	-	-	-	-	-	-	-
410		SG	F30	-	-	-	-	-	-	-	-
411		SE	F30	-	-	-	-	-	-	-	-
412											
413	555NPC	Purchased Power-NPC									
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
418		Total 555		100,134,198	39,099,945	13,127,801	22,344,776	8,998,403	12,733,619	3,663,019	166,635
419											
420											
421	556	System Control & Load Dispatch	F10	86,893	38,172.81	10,831	17,877	7,084	9,548	3,282	98
422											
423	557	Other Expenses	F10	2,841,533	1,248,303	354,202	584,600	231,661	312,239	107,340	3,189
424											
425											
426	Embedded Cost Differentials										
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-

433				-	-	-	-	-	-	-	-
434											
435	**Total Other Power Supply**			**103,062,624**	**40,386,421**	**13,492,834**	**22,947,253**	**9,237,148**	**13,055,406**	**3,773,641**	**169,921**
436											
437	**TOTAL GENERATION EXPENSE**			**238,380,573**	**94,468,331**	**31,069,024**	**52,699,732**	**21,184,975**	**29,823,075**	**8,754,133**	**381,303**
438											

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-

516	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
518	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
520	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
522	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
524	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
526	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
528	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
530	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
532	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
534	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

540	901	Supervision	F136	-	-	-	-	-	-	-	-
542	902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
544	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
546	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
548	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-

552 Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

554	A	B	C	D	E	F	G	H	I	J	K
555	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
556	907	Supervision	F40	-	-	-	-	-	-	-	-
558	908	Customer Assistance	F40	7,000	5,516	1,037	53	3	0	256	134
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
564	TOTAL CUSTOMER SERVICE EXPENSE			7,000	5,516	1,037	53	3	0	256	134

SALES EXPENSE

570	911	Supervision	F40	-	-	-	-	-	-	-	-
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

581										
582										
583										
584	920	Administrative & General Salaries	F102G	-	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102G	-	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-	-
588										
589	921	Office Supplies & expenses	F102G	-	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-	-
591		System Overheads	F102G	-	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-	-
593										
594	922	A&G Expenses Transferred	F102G	-	-	-	-	-	-	-	-
595										
596	923	Outside Services	F102G	-	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-	-
598		System Overheads	F102G	-	-	-	-	-	-	-	-
599		JBG	F102G	-	-	-	-	-	-	-	-
600		System Overheads	F102G	-	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-	-
602										
603	924	Property Insurance									
604		S	F102G	-	-	-	-	-	-	-	-
605		CAGW	F102G	-	-	-	-	-	-	-	-
606		SO	F102G	-	-	-	-	-	-	-	-
607										
608	925	Injuries & Damages	F102G	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102G	-	-	-	-	-	-	-	-
610										
611	926	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-
612										
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614										
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617										
618	929	Duplicate Charges	F138G	-	-	-	-	-	-	-	-
619										
620	930	Misc General Expenses									
621		Situs	F138G	-	-	-	-	-	-	-	-
622		Customer	F138G	-	-	-	-	-	-	-	-
623		Labor	F138G	-	-	-	-	-	-	-	-
624		Labor	F138G	-	-	-	-	-	-	-	-
625		Customer	F138G	-	-	-	-	-	-	-	-
626										
627	931	Rents	F102G	-	-	-	-	-	-	-	-
628										
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
630										
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
632										
633										
634	TOTAL O & M EXPENSE			238,387,573	94,473,848	31,070,061	52,699,786	21,184,979	29,823,075	8,754,389	381,437
635										
636	Distribution - METER - Unbundled										
637										

DEPRECIATION EXPENSE

638	A	B	C	D	E	F	G	H	I	J	K
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	4,070,621	1,788,249	507,409	837,465	331,865	447,296	153,769	4,568
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	2,818,056	1,237,990	351,275	579,770	229,747	309,659	106,453	3,162
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	496,136	217,955	61,844	102,072	40,448	54,517	18,742	557
648		CAGW	F10	4,520,283	1,985,789	563,460	929,976	368,524	496,707	170,755	5,072
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	11,468,883	5,038,352	1,429,614	2,359,538	935,021	1,260,246	433,241	12,870
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		16,485,302	7,242,096	2,054,919	3,391,586	1,343,994	1,811,470	622,738	18,499
653											
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
655											
656	403	Distribution Depreciation									
657		Land Rights	F118	-	-	-	-	-	-	-	-
658		Structures	F119	-	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-	-

661		OH Conductors	F122	-	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-	-
671											
672	403GP	General Depreciation									
673		S	F107G	-	-	-	-	-	-	-	-
674		DGP	F105G	-	-	-	-	-	-	-	-
675		DGU	F105G	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105G	31,962	14,041	3,984	6,576	2,606	3,512	1,207	36
679		SO	F102G	751,676	330,216	93,698	154,645	61,282	82,597	28,395	843
680		CAEW	F105G	249,930	109,796	31,154	51,419	20,376	27,463	9,441	280
681		JBG	F105G	36,297	15,946	4,525	7,468	2,959	3,988	1,371	41
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,069,865	469,998	133,360	220,108	87,223	117,561	40,415	1,201
684											
685	403GV0	General Vehicles	F105G	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			24,443,843	10,738,334	3,046,964	5,028,928	1,992,828	2,685,986	923,374	27,429
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	-	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102G	3,219	1,414	401	662	262	354	122	4
701		DGU	F10								
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		3,219	1,414	401	662	262	354	122	4
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107G	-	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105G	233,676	102,655	29,128	48,075	19,051	25,677	8,827	262
713		SO	F102G	1,195,260	525,085	148,991	245,906	97,446	131,340	45,151	1,341
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	175,627	77,154	21,892	36,132	14,318	19,299	6,634	197
716		SG-U	F10	21,147	9,290	2,636	4,351	1,724	2,324	799	24
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105G	-	-	-	-	-	-	-	-
719		CAGE	F105G	-	-	-	-	-	-	-	-
720		CAGW	F105G	94,987	41,728	11,840	19,542	7,744	10,437	3,588	107
721		CAGE	F105G	-	-	-	-	-	-	-	-
722		JBG	F105G	67,998	29,872	8,476	13,989	5,544	7,472	2,569	76
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		1,788,694	785,784	222,964	367,995	145,826	196,549	67,569	2,007
727											

728 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

731 A	B	C	D	E	F	G	H	I	J	K
732 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
735 404HP	Amort of Other Electric Plant	F110	24,924	12,893	3,451	3,992	1,567	1,924	966	130
737 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
739 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
741 407	Amort of Prop Losses, Unrec Plant,	F110	81,892	42,362	11,340	13,117	5,148	6,322	3,174	429
744 TOTAL AMORTIZATION EXPENSE			1,898,728	842,454	238,156	385,767	152,803	205,148	71,830	2,570
						TAX OTHER THAN INCOME				
750 408	Total Taxes Other Than Income	F101G	13,663,533	6,002,519	1,703,135	2,811,056	1,113,945	1,501,412	516,141	15,326
						DEFERRED ITC				
756 41140	Deferred I T C - Federal	F101G	-	-	-	-	-	-	-	-
758 41141	Deferred I T C - Idaho	F101G	-	-	-	-	-	-	-	-
760 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
						DEFERRED INCOME TAXES				
766 41010	Deferred Income Tax - Federal-DR	F101G	16,114,619	7,079,304	2,008,659	3,315,329	1,313,774	1,770,748	608,730	18,076
768 41011	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-
770 41110	Deferred Income Tax - Federal-CR	F101G	(14,575,037)	(6,402,951)	(1,816,753)	(2,998,584)	(1,188,257)	(1,601,572)	(550,573)	(16,349)
772 41111	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-
774 TOTAL DEFERRED INCOME TAXES			1,539,582	676,353	191,906	316,745	125,517	169,176	58,158	1,727
780 40911	State Income Taxes	F101G	-	-	-	-	-	-	-	-
782 40910	Federal Income Tax	F101G	(21,916,236)	(9,628,009)	(2,731,820)	(4,508,920)	(1,786,761)	(2,408,256)	(827,887)	(24,583)
785 TOTAL OPERATING EXPENSES			257,916,422	103,063,500	33,505,295	56,711,791	22,774,646	31,965,156	9,492,295	403,741

788 Distribution - METER - Unbundled

STEAM GENERATION PLANT

790 A	B	C	D	E	F	G	H	I	J	K
791 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
792 310	Land and Land Rights	F10	3,286,905	1,443,958	409,718	676,228	267,971	361,178	124,164	3,688
793		F10	396,417	174,148	49,414	81,556	32,319	43,560	14,975	445
794	JBG	F10	264,573	116,229	32,979	54,432	21,570	29,072	9,994	297
795	Total 310		3,947,895	1,734,335	492,111	812,216	321,859	433,810	149,133	4,430
797 311	Structures and Improvements	F10	677,128	297,466	84,405	139,308	55,204	74,405	25,579	760
798		F10	15,485,764	6,802,993	1,930,325	3,185,947	1,262,505	1,701,637	584,980	17,377
799	JBG	F10	33,501,454	14,717,399	4,176,009	6,892,386	2,731,266	3,681,272	1,265,529	37,593
800	Total 311		49,664,346	21,817,859	6,190,739	10,217,641	4,048,975	5,457,314	1,876,088	55,730
802 312	Boiler Plant Equipment									
803	SG	F10	4,928,433	2,165,091	614,337	1,013,946	401,799	541,556	186,173	5,530
804	S	F10	-	-	-	-	-	-	-	-

805		CAGW	F10	(902,709)	(396,566)	(112,524)	(185,718)	(73,595)	(99,193)	(34,100)	(1,013)
806		JBG	F10	183,496,032	80,610,959	22,873,070	37,751,360	14,959,842	20,163,267	6,931,625	205,909
807		Total 312		187,521,756	82,379,484	23,374,883	38,579,588	15,288,047	20,605,629	7,083,698	210,426
808											
809	314	Turbogenerator Units	F10	2,852,975	1,253,330	355,628	586,954	232,594	313,496	107,772	3,201
810			F10	8,913,042	3,915,555	1,111,025	1,833,715	726,652	979,400	336,693	10,002
811		JBG	F10	46,099,266	20,251,697	5,746,346	9,484,183	3,758,325	5,065,569	1,741,415	51,730
812		Total 314		57,865,282	25,420,582	7,212,999	11,904,852	4,717,571	6,358,465	2,185,881	64,933
813											
814	315	Accessory Electric Equipment	F10	682,600	299,871	85,087	140,434	55,650	75,007	25,785	766
			F10	2,189,311	961,778	272,901	450,416	178,487	240,570	82,702	2,457
816		JBG	F10	13,839,789	6,079,906	1,725,152	2,847,314	1,128,314	1,520,771	522,803	15,530
817		Total 316		16,711,700	7,341,555	2,083,140	3,438,164	1,362,451	1,836,347	631,290	18,753
818											
819	316	Misc Power Plant Equipment	F10	113,801	49,993	14,185	23,413	9,278	12,505	4,299	128
			F10	103,582	45,504	12,912	21,310	8,445	11,382	3,913	116
821		JBG	F10	1,337,098	587,395	166,671	275,086	109,009	146,926	50,509	1,500
822		Total 316		1,554,481	682,893	193,768	319,809	126,732	170,812	58,721	1,744
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	8,078,383	3,548,884	1,006,983	1,661,998	658,605	887,685	305,164	9,065
825											
826											
827											
828	Total Steam Generation Plant			325,343,843	142,925,593	40,554,624	66,934,269	26,524,239	35,750,064	12,289,974	365,082
829											
830											
831							NUCLEAR GENERATION				
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
849											
850											
851							HYDRAULIC GENERATION PLANT				
852											
853											
854	330	Land and Land Rights	F10	2,682,583	1,178,476	334,388	551,898	218,702	294,773	101,335	3,010
855											
856	331	Structures and Improvements	F10	23,486,241	10,317,653	2,927,597	4,831,917	1,914,758	2,580,761	887,201	26,355
857											
858	332	Reservoirs, Dams & Waterways	F10	57,236,866	25,144,515	7,134,666	11,775,566	4,666,338	6,289,412	2,162,142	64,228
859											
860	333	Water Wheel, Turbines, & Generators	F10	11,805,743	5,186,337	1,471,604	2,428,842	962,484	1,297,262	445,966	13,248
861											
862	334	Accessory Electric Equipment	F10	6,982,521	3,067,465	870,382	1,436,541	569,262	767,267	263,767	7,835
863											
864	335	Misc. Power Plant Equipment	F10	204,170	89,693	25,450	42,005	16,645	22,435	7,713	229
865											
866	336	Roads, Railroads & Bridges	F10	2,116,882	929,960	263,873	435,515	172,583	232,611	79,966	2,375
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870	Total Hydraulic Plant			104,515,006	45,914,098	13,027,960	21,502,283	8,520,773	11,484,521	3,948,090	117,281
871											

872	Distribution - METER - Unbundled										
873	A	B	C	D	E	F	G	H	I	J	K
874	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10	1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
876		Total 340		1,957,189	859,805	243,967	402,660	159,563	215,064	73,933	2,196
877											
878	341	Structures and Improvements	F10	16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
879		Total 341		16,116,982	7,080,291	2,009,007	3,315,810	1,313,966	1,770,998	608,824	18,086
880											
881	342	Fuel Holders, Producers & Access	F10	402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
882		Total 342		402,698	176,908	50,197	82,849	32,831	44,250	15,212	452
883											
884	343	Prime Movers	F10	318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
885		Total 343		318,313,858	139,837,276	39,678,325	65,487,962	25,951,107	34,977,581	12,024,414	357,193
886											
887	344	Generators	F10	38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
888		Total 344		38,596,249	16,955,575	4,811,083	7,940,558	3,146,628	4,241,108	1,457,986	43,310
889											
890	345	Accessory Electric Plant	F10	29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
891		Total 345		29,953,520	13,158,769	3,733,754	6,162,455	2,442,014	3,291,411	1,131,504	33,612
892											
893	346	Misc. Power Plant Equipment	F10	1,715,864	753,790	213,885	353,011	139,889	188,546	64,817	1,925
894											
895	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
896											
897	Total Other Generation Plant			407,056,360	178,822,414	50,740,218	83,745,306	33,185,998	44,728,957	15,376,692	456,775
898											
899	Experimental Plant										
900	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
901											
902	TOTAL GENERATION PLANT			836,915,209	367,662,105	104,322,802	172,181,858	68,231,009	91,963,541	31,614,757	939,138
903											
904							TRANSMISSION PLANT				
905	350	Land and Land Rights									
906		Demand	F12	-	-	-	-	-	-	-	-
907		Direct Assigned	A	-	-	-	-	-	-	-	-
908				-	-	-	-	-	-	-	-
909	352	Structures and Improvements									
910		Demand	F12	-	-	-	-	-	-	-	-
911		Direct Assigned	A	-	-	-	-	-	-	-	-
912				-	-	-	-	-	-	-	-
913	353	Station Equipment									
914		Demand	F12	-	-	-	-	-	-	-	-
915		Direct Assigned	A	-	-	-	-	-	-	-	-
916				-	-	-	-	-	-	-	-
917	354	Towers and Fixtures									
918		Demand	F12	-	-	-	-	-	-	-	-
919		Direct Assigned	A	-	-	-	-	-	-	-	-
920				-	-	-	-	-	-	-	-
921	355	Poles and Fixtures									
922		Demand	F12	-	-	-	-	-	-	-	-
923		Direct Assigned	A	-	-	-	-	-	-	-	-
924				-	-	-	-	-	-	-	-
925	356	Overhead Conductors									
926		Demand	F12	-	-	-	-	-	-	-	-
927		Direct Assigned	A	-	-	-	-	-	-	-	-
928				-	-	-	-	-	-	-	-
929	357	Underground Conduit									
930		Demand	F12	-	-	-	-	-	-	-	-
931		Direct Assigned	A	-	-	-	-	-	-	-	-
932				-	-	-	-	-	-	-	-
933	358	Underground Conductors									
934		Demand	F12	-	-	-	-	-	-	-	-
935		Direct Assigned	A	-	-	-	-	-	-	-	-
936				-	-	-	-	-	-	-	-
937	359	Roads and Trails									
938		Demand	F12	-	-	-	-	-	-	-	-
939		Direct Assigned	A	-	-	-	-	-	-	-	-
940				-	-	-	-	-	-	-	-
941											
942	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
943	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
944											
945	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-
946	Distribution - METER - Unbundled						DISTRIBUTION PLANT				
947	A	B	C	D	E	F	G	H	I	J	K
948	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57

949											
950	360	Land and Land Rights									
951		Demand Primary	F20A	-	-	-	-	-	-	-	-
952		Assigned	A	-	-	-	-	-	-	-	-
953				-	-	-	-	-	-	-	-
954	361	Structures and Improvements									
955		Demand Primary	F20	-	-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-	-
957				-	-	-	-	-	-	-	-
958	362	Station Equipment									
959		Demand Primary	F20A	-	-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-	-
961				-	-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures	F20A								
963		Demand Primary	F20A	-	-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-	-
966				-	-	-	-	-	-	-	-
967	365	Overhead Conductors									
968		Demand Primary	F20A	-	-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-	-
971				-	-	-	-	-	-	-	-
972	366	Underground Conduit									
973		Demand Primary	F20A	-	-	-	-	-	-	-	-
974		Demand Secondary	F22	-	-	-	-	-	-	-	-
975		Assigned	A	-	-	-	-	-	-	-	-
976				-	-	-	-	-	-	-	-
977	367	Underground Conductors									
978		Demand Primary	F20A	-	-	-	-	-	-	-	-
979		Demand Secondary	F22	-	-	-	-	-	-	-	-
980		Assigned	A	-	-	-	-	-	-	-	-
981				-	-	-	-	-	-	-	-
982	368	Line Transformers									
983		Demand Secondary	F21	-	-	-	-	-	-	-	-
984		Assigned	A	-	-	-	-	-	-	-	-
985				-	-	-	-	-	-	-	-
986	369	Services									
987		Customer	F70	-	-	-	-	-	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-
989				-	-	-	-	-	-	-	-
990	370	Meters									
991		Customer	F60A	-	-	-	-	-	-	-	-
992		Assigned	A	-	-	-	-	-	-	-	-
993				-	-	-	-	-	-	-	-
994	371	Install on Customers' Premises									
995		Demand Primary	F20	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-
997		Assigned	A	-	-	-	-	-	-	-	-
998				-	-	-	-	-	-	-	-
999	372	Leased Property									
1000		Demand Primary	F20	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-
1003				-	-	-	-	-	-	-	-
1004											
1005	373	Street Lights	A	-	-	-	-	-	-	-	-
1006											
1007											
1008	D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-
1009	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-
1011											

1012 Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
1015	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1013											
1016	389	Land and Land Rights									
1017		S	F107G	-	-	-	-	-	-	-	-
1018		CN	F42	-	-	-	-	-	-	-	-
1019		DGU	F105G	-	-	-	-	-	-	-	-
1020		SG	F105G	41	18	5	8	3	4	2	0
1021		CAGW	F105G	-	-	-	-	-	-	-	-
1022		CAGE	F105G	-	-	-	-	-	-	-	-
1023		SO	F102G	226,236	99,387	28,201	46,544	18,444	24,860	8,546	254
1024		Total Land & Land Rights		226,277	99,405	28,206	46,553	18,448	24,864	8,548	254
1025											
1026	390	Structures and Improvements									
1027		S	F107G	-	-	-	-	-	-	-	-
1028		CAEE	F105G	-	-	-	-	-	-	-	-
1029		SE	F105G	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105G	378,787	166,404	47,216	77,929	30,881	41,623	14,309	425
1032		CAGW	F105G	979	430	122	201	80	108	37	1
1033		CAGE	F105G	-	-	-	-	-	-	-	-
1034		JBG	F105G	-	-	-	-	-	-	-	-
1035		SO	F102G	3,207,879	1,409,241	399,867	659,970	261,528	352,494	121,179	3,600
1036											
1037		Total Structures and Improvements		3,587,645	1,576,075	447,206	738,100	292,489	394,225	135,525	4,026
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107G	-	-	-	-	-	-	-	-
1041		DGP	F105G	-	-	-	-	-	-	-	-
1042		DGU	F105G	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105G	34,534	15,171	4,305	7,105	2,815	3,795	1,305	39
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102G	2,198,455	965,795	274,041	452,297	179,233	241,575	83,047	2,467
1047		CAGW	F105G	22,185	9,746	2,765	4,564	1,809	2,438	838	25
1048		CAGE	F105G	-	-	-	-	-	-	-	-
1049		JBG	F105G	60,560	26,604	7,549	12,459	4,937	6,655	2,288	68
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105G	-	-	-	-	-	-	-	-
1052		CAGE	F105G	-	-	-	-	-	-	-	-
1053		CAGE	F105G	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		2,315,734	1,017,316	288,660	476,425	188,794	254,462	87,478	2,599
1055											
1056	392	Transportation Equipment									
1057		S	F107G	-	-	-	-	-	-	-	-
1058		SO	F102G	202,608	89,007	25,255	41,683	16,518	22,263	7,654	227
1059		SG	F105G	393,538	172,884	49,055	80,964	32,084	43,243	14,866	442
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105G	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105G	-	-	-	-	-	-	-	-
1064		CAGW	F105G	19,668	8,640	2,452	4,046	1,603	2,161	743	22
1065		CAGE	F105G	-	-	-	-	-	-	-	-
1066		JBG	F105G	628,086	275,922	78,292	129,219	51,206	69,017	23,726	705
1067		CAEW	F105G	-	-	-	-	-	-	-	-
1068		CAEE	F105G	-	-	-	-	-	-	-	-
1069		CAGE	F105G	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		1,243,899	546,453	155,054	255,912	101,411	136,684	46,989	1,396
1072											
1073	393	Stores Equipment									
1074		S	F107G	-	-	-	-	-	-	-	-
1075		DGP	F105G	-	-	-	-	-	-	-	-
1076		DGU	F105G	-	-	-	-	-	-	-	-
1077		SO	F102G	6,485	2,849	808	1,334	529	713	245	7
1078		SG	F105G	63,923	28,082	7,968	13,151	5,211	7,024	2,415	72
1079		CAGW	F105G	17,073	7,500	2,128	3,513	1,392	1,876	645	19
1080		CAGE	F105G	-	-	-	-	-	-	-	-
1081		JBG	F105G	88,534	38,893	11,036	18,214	7,218	9,728	3,344	99
1082		CAGE	F105G	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		176,015	77,325	21,941	36,212	14,350	19,341	6,649	198
1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107G	-	-	-	-	-	-	-	-
1087		DGP	F105G	-	-	-	-	-	-	-	-
1088		SG	F105G	113,148	49,707	14,104	23,278	9,225	12,433	4,274	127
1089		SO	F102G	54,525	23,953	6,797	11,218	4,445	5,991	2,060	61
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105G	-	-	-	-	-	-	-	-

1092		CAGW	F105G	68,081	29,909	8,486	14,007	5,550	7,481	2,572	76
1093		CAGE	F105G	-	-	-	-	-	-	-	-
1094		JBG	F105G	611,749	268,745	76,255	125,858	49,874	67,221	23,109	686
1095		CAEW	F105G	-	-	-	-	-	-	-	-
1096		CAEE	F105G	-	-	-	-	-	-	-	-
1097		CAGE	F105G	-	-	-	-	-	-	-	-
1098		CAGE	F102G	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		847,504	372,314	105,643	174,360	69,094	93,127	32,015	951
1100											
1101	395	Laboratory Equipment									
1102		S	F107G	-	-	-	-	-	-	-	-
1103		DGP	F105G	-	-	-	-	-	-	-	-
1104		DGU	F105G	-	-	-	-	-	-	-	-
1105		SO	F102G	153,281	67,337	19,107	31,535	12,496	16,843	5,790	172
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105G	80,164	35,217	9,993	16,492	6,536	8,809	3,028	90
1108		CAGW	F105G	20,380	8,953	2,540	4,193	1,662	2,239	770	23
1109		CAGE	F105G	-	-	-	-	-	-	-	-
1110		JBG	F105G	112,812	49,559	14,062	23,209	9,197	12,396	4,262	127
1111		CAEW	F105G	-	-	-	-	-	-	-	-
1112		CAEE	F105G	-	-	-	-	-	-	-	-
1113		CAGE	F105G	-	-	-	-	-	-	-	-
1114		CAGE	F102G	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		366,637	161,066	45,702	75,430	29,891	40,288	13,850	411
1116											
1117	396	Power Operated Equipment									
1118		S	F107G	-	-	-	-	-	-	-	-
1119		DGP	F105G	-	-	-	-	-	-	-	-
1120		DGU	F105G	-	-	-	-	-	-	-	-
1121		SO	F102G	126,967	55,777	15,827	26,121	10,351	13,952	4,796	142
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105G	552,625	242,772	68,886	113,694	45,054	60,725	20,876	620
1124		CAGW	F105G	17,631	7,746	2,198	3,627	1,437	1,937	666	20
1125		CAGE	F105G	-	-	-	-	-	-	-	-
1126		JBG	F105G	2,319,022	1,018,761	289,070	477,102	189,062	254,823	87,602	2,602
1127		CAEW	F105G	-	-	-	-	-	-	-	-
1128		CAEE	F105G	-	-	-	-	-	-	-	-
1129		CAGE	F105G	-	-	-	-	-	-	-	-
1130		CAGE	F102G	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		3,016,246	1,325,056	375,980	620,544	245,905	331,437	113,940	3,385
1132											
1133	397	Communication Equipment									
1134		S	F107G	-	-	-	-	-	-	-	-
1135		SGP	F105G	-	-	-	-	-	-	-	-
1136		SGU	F105G	-	-	-	-	-	-	-	-
1137		SO	F102G	4,197,839	1,844,137	523,267	863,638	342,236	461,275	158,575	4,711
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105G	502,989	220,966	62,698	103,482	41,007	55,270	19,001	564
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105G	455,288	200,011	56,752	93,668	37,118	50,029	17,199	511
		CAGE	F105G	5,164,324	2,268,720	643,741	1,062,477	421,031	567,476	195,084	5,795
1143		CAGE	F105G	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		10,320,440	4,533,834	1,286,459	2,123,265	841,392	1,134,051	389,858	11,581
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
1149	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1150	398	Misc. Equipment									
1151		S	F107G	-	-	-	-	-	-	-	-
1152		SGP	F105G	26,451	11,620	3,297	5,442	2,156	2,907	999	30
1153		SGU	F105G	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102G	60,682	26,658	7,564	12,484	4,947	6,668	2,292	68
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105G	2,214	973	276	456	181	243	84	2
1158		JBG	F105G	59,044	25,939	7,360	12,147	4,814	6,488	2,230	66
1159		Total Misc. Equipment		148,392	65,189	18,497	30,529	12,098	16,306	5,606	167
1160											
1161	399	Coal Mine	F10	40,072,259	17,603,995	4,995,070	8,244,224	3,266,963	4,403,298	1,513,743	44,967
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									
1166		S	F10	-	-	-	-	-	-	-	-
1167		SG	F10	537,862	236,286	67,045	110,656	43,850	59,102	20,318	604
1168		SO-U	F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		(537,862)	(236,286)	(67,045)	(110,656)	(43,850)	(59,102)	(20,318)	(604)
1171											

1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102G	1,980,716	870,141	246,899	407,500	161,481	217,649	74,822	2,223
1176	GV0	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			64,301,764	28,248,168	8,015,316	13,229,055	5,242,316	7,065,731	2,429,021	72,156

1179											
1180											
1181											
1182							INTANGIBLE PLANT				
1183											
1184	301	Organization									
1185		S	F107G	-	-	-	-	-	-	-	-
1186		SO	F102G	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105G	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189											
1190	302	Franchise & Consent									
1191		S	F107G	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105G	862,543	378,921	107,517	177,454	70,320	94,780	32,583	968
1193		DGP	F105G	11,631,026	5,109,583	1,449,826	2,392,897	948,240	1,278,063	439,366	13,052
1194		DGU	F105G	661,482	290,593	82,455	136,089	53,928	72,686	24,988	742
1195		Total Franchise & Consent		13,155,050	5,779,096	1,639,798	2,706,440	1,072,489	1,445,529	496,936	14,762
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107G	-	-	-	-	-	-	-	-
1199		SG/CAGW	F105G	5,327,667	2,340,477	664,102	1,096,082	434,348	585,425	201,254	5,978
1200		SO	F102G	16,870,194	7,411,182	2,102,896	3,470,771	1,375,373	1,853,763	637,277	18,931
1201		SE	F105G	6,319,960	2,776,398	787,793	1,300,230	515,246	694,462	238,739	7,092
1202		CN	F42	-	-	-	-	-	-	-	-
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105G	-	-	-	-	-	-	-	-
1205		JBG	F105G	479,620	210,700	59,785	98,674	39,102	52,703	18,118	538
1206		Total Miscellaneous Intangible Plant		28,997,440	12,738,757	3,614,577	5,965,757	2,364,068	3,186,353	1,095,388	32,539
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			42,152,490	18,517,853	5,254,374	8,672,198	3,436,557	4,631,882	1,592,325	47,301
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			943,369,463	414,428,126	117,592,493	194,083,110	76,909,883	103,661,154	35,636,102	1,058,595
1214											
1215											

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				MISC RATE BASE							
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	140,865	61,883	17,559	28,981	11,484	15,479	5,321	158
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	326,320	143,354	40,676	67,135	26,604	35,857	12,327	366
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		467,185	205,237	58,235	96,116	38,088	51,336	17,648	524
1233	114	Electric Plant Acquisition Adjust	F10	158,118	69,462	19,710	32,530	12,891	17,375	5,973	177
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	(42,273)	(18,571)	(5,269)	(8,697)	(3,446)	(4,645)	(1,597)	(47)
1237	128	Pensions	F102G	-	-	-	-	-	-	-	-
1239	124	Weatherization	F10	-	-	-	-	-	-	-	-
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	0	0	0	0	0	0	0	0
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		0	0	0	0	0	0	0	0
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1258	154	Materials and Supplies	F102G	-	-	-	-	-	-	-	-
1259		SG	F102G	-	-	-	-	-	-	-	-
1260		SE	F102G	-	-	-	-	-	-	-	-
1261		SO	F102G	-	-	-	-	-	-	-	-
1262		SNPPS	F102G	-	-	-	-	-	-	-	-
1263		SNPPH	F102G	-	-	-	-	-	-	-	-
1264		SNPD	F102G	0	0	0	0	0	0	0	0
1265		SNPT	F102G	-	-	-	-	-	-	-	-
1266		DGU	F102G	-	-	-	-	-	-	-	-
1267		DGP	F102G	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102G	-	-	-	-	-	-	-	-
1270		CAGW	F102G	-	-	-	-	-	-	-	-
1271		CAGE	F102G	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102G	-	-	-	-	-	-	-	-
1274		CAEE	F102G	-	-	-	-	-	-	-	-
1275		CAGE	F102G	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		0	0	0	0	0	0	0	0
1278	163	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-
1280	25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-	-	-
1282	165	Prepayments	F102G	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102G	-	-	-	-	-	-	-	-
1285		SE	F102G	-	-	-	-	-	-	-	-
1286		SO	F102G	0	0	0	0	0	0	0	0
1287		Total Prepayments		0	0	0	0	0	0	0	0
1289	182	Misc Regulatory Assets	F102G	49,361	21,685	6,153	10,155	4,024	5,424	1,865	55
1290		SG	F102G	342,885	150,632	42,741	70,543	27,954	37,678	12,953	385
1291		CAGE	F102G	-	-	-	-	-	-	-	-
1292		CAGE	F102G	-	-	-	-	-	-	-	-
1293		CAGW	F102G	-	-	-	-	-	-	-	-
1294		JBG	F102G	-	-	-	-	-	-	-	-
1295		SE	F102G	-	-	-	-	-	-	-	-

1296		CAEW	F102G	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102G	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		392,247	172,316	48,894	80,698	31,979	43,102	14,817	440
1300											
1301	186	Misc Deferred Debits	F102G	-	-	-	-	-	-	-	-
1302		CAEW	F102G	-	-	-	-	-	-	-	-
1303		CAEE	F102G	-	-	-	-	-	-	-	-
1304		SG	F102G	0	0	0	0	0	0	0	0
1305		SO	F102G	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		CAGE	F102G	-	-	-	-	-	-	-	-
		CAEW	F102G	-	-	-	-	-	-	-	-
		CAEE	F102G	-	-	-	-	-	-	-	-
		JBE	F102G	0	0	0	0	0	0	0	0
1312		EXCTAX	F102G	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1314											
1315	CWC	Cash Working Capital	F137G	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137G	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			1,017,549	447,016	126,839	209,344	82,958	111,812	38,438	1,142
1326											
1327	Distribution - METER - Unbundled										
1328											
1329	A	B	C	D	E	F	G	H	I	J	K
1330	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102G	3,430	1,507	428	706	280	377	130	4
1335											
1336	2282	Accum Prov for Injuries & Damages	F102G	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102G	(61,468)	(27,003)	(7,662)	(12,646)	(5,011)	(6,754)	(2,322)	(69)
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	(88,679,705)	(38,957,551)	(11,054,065)	(18,244,424)	(7,229,772)	(9,744,475)	(3,349,906)	(99,511)
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	(52,057)	(22,869)	(6,489)	(10,710)	(4,244)	(5,720)	(1,966)	(58)
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1348											
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	(6,461,096)	(2,838,400)	(805,386)	(1,329,267)	(526,752)	(709,971)	(244,070)	(7,250)
1352											
1353	190	Accum Deferred Income Taxes	F104G	18,637,365	8,187,414	2,323,149	3,834,393	1,519,469	2,048,006	704,025	20,909
1354		SG/CAGW	F104G	109,043	47,903	13,592	22,434	8,890	11,982	4,119	122
1355		DOP	F138G	482,029	214,114	59,774	98,330	38,896	52,134	18,266	515
1356		CN	F104G	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104G	-	-	-	-	-	-	-	-
1359		JBE	F104G	(157,098)	(69,013)	(19,582)	(32,321)	(12,808)	(17,263)	(5,934)	(176)
1360		SE/CAEW	F104G	-	-	-	-	-	-	-	-
1361		SNP	F104G	12,799	5,623	1,595	2,633	1,043	1,406	483	14
1362		SNPD	F104G	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		19,084,137	8,386,040	2,378,528	3,925,469	1,555,491	2,096,265	720,960	21,384
1364											
1365	281	Accum Deferred Income Taxes	F104G	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366											
1367	282	Accum Deferred Income Taxes	F104G	(95,762,387)	(42,068,519)	(11,936,787)	(19,701,851)	(7,807,327)	(10,523,050)	(3,617,418)	(107,434)
1368		SNP	F104G	(23,399)	(10,279)	(2,917)	(4,814)	(1,908)	(2,571)	(884)	(26)
1369		CAGW	F104G	1,278,160	561,497	159,323	262,965	104,206	140,453	48,282	1,434
1370		CN	F104G	(19,294)	(8,476)	(2,405)	(3,970)	(1,573)	(2,120)	(729)	(22)
1371		JBG	F104G	15,748,271	6,918,232	1,963,023	3,240,000	1,283,927	1,730,532	594,890	17,668
1372		CIAC	F104G	-	-	-	-	-	-	-	-
1373		SNPD	F42	-	-	-	-	-	-	-	-
1374		SO	F138G	127,739	56,741	15,840	26,058	10,308	13,815	4,841	136
1375		JBE	F104G	(157,082)	(69,006)	(19,580)	(32,317)	(12,807)	(17,261)	(5,934)	(176)

1376	SE	F104G	-	-	-	-	-	-	-	-
1377	SG	F104G	3,543,985	1,556,876	441,758	729,128	288,934	389,438	133,874	3,976
1378	Total Accum Deferred Income Taxes		(75,264,008)	(33,062,935)	(9,381,745)	(15,484,803)	(6,136,239)	(8,270,764)	(2,843,078)	(84,444)
1379										

1380											
1381	283	Accum Deferred Income Taxes	F104G	(15,448)	(6,786)	(1,926)	(3,178)	(1,259)	(1,698)	(584)	(17)
1382		SG/CAGW	F104G	(136,437)	(59,937)	(17,007)	(28,070)	(11,123)	(14,993)	(5,154)	(153)
1383		SE	F104G	(138,807)	(60,978)	(17,302)	(28,558)	(11,317)	(15,253)	(5,243)	(156)
1384		SO	F138G	(19,643)	(8,725)	(2,436)	(4,007)	(1,585)	(2,125)	(744)	(21)
1385		GPS	F104G	(173,784)	(76,344)	(21,662)	(35,754)	(14,168)	(19,097)	(6,565)	(195)
1386		SNP	F104G	(20,068)	(8,816)	(2,502)	(4,129)	(1,636)	(2,205)	(758)	(23)
1387		TROJD	F104G	-	-	-	-	-	-	-	-
1388		SNPD	F104G	-	-	-	-	-	-	-	-
1389		JBE	F104G	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(504,189)	(221,587)	(62,834)	(103,696)	(41,089)	(55,370)	(19,048)	(565)
1391											
1392	255	Accum Investment Tax Credit	F104G	(6,269)	(2,754)	(781)	(1,290)	(511)	(689)	(237)	(7)
1393	TOTAL RATE BASE DEDUCTIONS			(151,941,224)	(66,745,551)	(18,940,007)	(31,260,661)	(12,387,848)	(16,697,102)	(5,739,538)	(170,517)
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	(319,774,032)	(140,478,739)	(39,860,338)	(65,788,369)	(26,070,150)	(35,138,031)	(12,079,573)	(358,832)
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	(46,033,707)	(20,222,896)	(5,738,174)	(9,470,696)	(3,752,980)	(5,058,365)	(1,738,939)	(51,656)
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	(28,755,159)	(12,632,322)	(3,584,376)	(5,915,912)	(2,344,316)	(3,159,730)	(1,086,236)	(32,267)
1408		CAGW	F10	(64,592,619)	(28,375,943)	(8,051,572)	(13,288,894)	(5,266,029)	(7,097,691)	(2,440,008)	(72,482)
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	26,307,532	11,557,064	3,279,275	5,412,352	2,144,769	2,890,775	993,776	29,521
1411		Total Other Generation - Accum Depr		(67,040,246)	(29,451,201)	(8,356,672)	(13,792,453)	(5,465,576)	(7,366,646)	(2,532,468)	(75,229)
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			(432,847,984)	(190,152,836)	(53,955,184)	(89,051,518)	(35,288,706)	(47,563,042)	(16,350,980)	(485,717)

1418											
1419											
1420							TRANSMISSION PLANT				
1421											
1422	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1423											
1424											
1425							DISTRIBUTION PLANT				
1426											
1427	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1428											
1429	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1430											
1431	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1432											
1433	Distribution - METER - Unbundled										
1434											
1435	A	B	C	D	E	F	G	H	I	J	K
1436	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1437											
1438	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1439											
1440	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1441											
1442	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1443											
1444	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1445											
1446	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1447											
1448	108369	Services	F126	-	-	-	-	-	-	-	-
1449											
1450	108370	Meters	F127	-	-	-	-	-	-	-	-
1451											
1452	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
1466											
1467							GENERAL PLANT				
1468	108GP	General Plant Accumulated Depr									
1469		S	F107G	-	-	-	-	-	-	-	-
1470		SG-P	F105G	(2,994,868)	(1,315,664)	(373,315)	(616,146)	(244,162)	(329,088)	(113,132)	(3,361)
1471		SG-U	F105G	-	-	-	-	-	-	-	-
1472		CAGW	F105G	(163,119)	(71,659)	(20,333)	(33,559)	(13,299)	(17,924)	(6,162)	(183)
1473		CN	F42	-	-	-	-	-	-	-	-
1474		SO	F102G	(4,040,437)	(1,774,989)	(503,647)	(831,255)	(329,404)	(443,979)	(152,629)	(4,534)
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105G	(716,754)	(314,875)	(89,345)	(147,461)	(58,435)	(78,760)	(27,076)	(804)
1477		CAGE	F105G	-	-	-	-	-	-	-	-
1478		CAGE	F105G	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(7,915,179)	(3,477,188)	(986,640)	(1,628,421)	(645,299)	(869,751)	(298,999)	(8,882)
1480											
1481	108MP	Mining Plant Accumulated Depr.	F10	(34,739,396)	(15,261,235)	(4,330,321)	(7,147,073)	(2,832,191)	(3,817,302)	(1,312,293)	(38,983)
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(42,654,575)	(18,738,423)	(5,316,960)	(8,775,494)	(3,477,491)	(4,687,053)	(1,611,291)	(47,865)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(475,502,559)	(208,891,259)	(59,272,144)	(97,827,012)	(38,766,197)	(52,250,095)	(17,962,271)	(533,582)
1494											
1495											
1496							ACCUMULATED AMORTIZATION				
1497											

1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(44,576)	(21,865)	(6,224)	(7,893)	(3,052)	(3,515)	(1,863)	(164)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(44,576)	(21,865)	(6,224)	(7,893)	(3,052)	(3,515)	(1,863)	(164)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	(325,208)	(142,866)	(40,538)	(66,906)	(26,513)	(35,735)	(12,285)	(365)
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107G	-	-	-	-	-	-	-	-
1512		DGP	F105G	-	-	-	-	-	-	-	-
1513		DGU	F105G	-	-	-	-	-	-	-	-
1514		CAEW	F105G	-	-	-	-	-	-	-	-
1515		CAEE	F105G	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105G	(4,351,292)	(1,911,550)	(542,395)	(895,208)	(354,747)	(478,137)	(164,372)	(4,883)
1518		SG-P	F105G	(8,028,552)	(3,526,993)	(1,000,772)	(1,651,746)	(654,542)	(882,209)	(303,281)	(9,009)
1519		SG-U	F105G	(441,746)	(194,062)	(55,064)	(90,882)	(36,014)	(48,541)	(16,687)	(496)
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105G	-	-	-	-	-	-	-	-
1522		CAGE	F105G	-	-	-	-	-	-	-	-
1523		CAGW	F105G	(4,023,953)	(1,767,748)	(501,592)	(827,864)	(328,060)	(442,168)	(152,006)	(4,515)
1524		CAGE	F105G	-	-	-	-	-	-	-	-
1525		JBG	F105G	(252,035)	(110,720)	(31,417)	(51,852)	(20,548)	(27,695)	(9,521)	(283)
1526		SO	F102G	(11,759,029)	(5,165,815)	(1,465,781)	(2,419,231)	(958,676)	(1,292,128)	(444,201)	(13,195)
1527		Total Accum Prov for Amort-Intangible		(28,856,607)	(12,676,889)	(3,597,022)	(5,936,783)	(2,352,587)	(3,170,878)	(1,090,068)	(32,381)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(29,226,392)	(12,841,620)	(3,643,783)	(6,011,583)	(2,382,152)	(3,210,128)	(1,104,216)	(32,910)

TransmissionTotal - **Transmission - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		72,428,382	29,542,945	11,047,078	17,152,647	5,870,712	6,372,614	2,332,097	110,289
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
16		Depreciation Expense		13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
17		Amortization Expense		985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
18		Taxes Other Than Income		7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
19		Income Taxes - Federal		3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		3	1	0	1	0	0	0	0
24											
25		Total Operating Expenses		44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121
26											
27		Operating Revenue For Return		27,810,534	10,916,212	5,234,401	7,585,467	2,027,767	1,323,215	686,306	37,168
28											
29											
30		Rate Base :									
31		Electric Plant In Service		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		0	0	0	0	0	0	0	0
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		0	0	0	0	0	0	0	0
38		Misc Deferred Debits		-	-	-	-	-	-	-	-
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)
47		Accum Provision For Amortization		(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)
48		Accum Deferred Income Taxes		(51,134,896)	(21,342,890)	(6,661,532)	(10,966,795)	(4,405,323)	(5,788,721)	(1,885,906)	(83,730)
49		Unamortized ITC		(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(41,661)	(17,392)	(5,428)	(8,933)	(3,588)	(4,715)	(1,537)	(68)
53											
54		Total Rate Base Deductions		(264,262,401)	(110,365,008)	(34,434,893)	(56,642,009)	(22,750,494)	(29,884,746)	(9,750,692)	(434,559)
55											
56		Total Rate Base		485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
57											
58											
59		Return On Rate Base		5.72%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.48%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

A	B	C	D	E	F	G	H	I	J	K

	DESCRIPTION		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79	Total Rate Base			485,871,842	202,795,269	63,296,336	104,203,870	41,858,319	55,003,020	17,919,443	795,586
80											
81											
82	Return On Ratebase ($$)		5.77%	28,042,154	11,704,354	3,653,156	6,014,139	2,415,858	3,174,506	1,034,223	45,917
83	Operating & Maintenance Expense			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
84	Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85	Depreciation Expense			13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
86	Amortization Expense			985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
87	Taxes Other Than Income			7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
88	Federal Income Taxes			3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
89	FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
90	State Income Taxes			-	-	-	-	-	-	-	-
91	SIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
92	Deferred Income Taxes			232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
93	Investment Tax Credit			-	-	-	-	-	-	-	-
94	Misc Revenue & Expenses			3	1	0	1	0	0	0	0
95	Revenue Credits			(13,521,906)	(9,865,358)	(1,964,765)	(544,166)	(189,116)	(241,480)	(495,316)	(221,705)
96											
97	Total Revenue Requirements			59,138,095	20,465,729	7,501,069	15,037,154	6,069,688	7,982,425	2,184,698	(102,667)
98	Operating Revenues			58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
99											
100	Increase / (Decrease) Required to										
101	Earn Equal Rates of Return			231,619	788,142	(1,581,245)	(1,571,327)	388,091	1,851,291	347,917	8,749
102											
103	Existing Revenues			58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
104		check		-	-	-	-	-	-	-	-
105	Percent Increase / (Decrease)										
106	Over Existing Rates To										
107	Equal Authorized RoE & RoR			0.39%	4.01%	-17.41%	-9.46%	6.83%	30.19%	18.94%	-7.85%

Transmission - Total - Unbundled

	A	B	WCA Method 0		D	E	F	G	H	I	J	K
					ELECTRIC REVENUES							
	FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		19,677,587	19,677,587	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		33,658,709	-	9,082,314	16,608,481	-	6,131,134	1,836,780	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					33,658,709	-	9,082,314	16,608,481	-	6,131,134	1,836,780	-
126												
127	444	Public Street & Highway Lighting	A		5,570,180	-	-	-	5,681,596	-	-	(111,416)
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				58,906,476	19,677,587	9,082,314	16,608,481	5,681,596	6,131,134	1,836,780	(111,416)
136												
137	447	Sales for Resale	F30		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F30		-	-	-	-	-	-	-	-
142		Energy	F30		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140T		54,048	22,562	7,041	11,590	4,656	6,117	1,994	89
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit		F40	-	-	-	-	-	-	-	-	-
153												
154	Paperless Bill Credit		F40	-	-	-	-	-	-	-	-	-
155												
156												
157	Total Sales from Electricity				58,960,524	19,700,148	9,089,355	16,620,072	5,686,252	6,137,251	1,838,774	(111,328)
158												
159	Other Electric Operating Revenues											
160	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
161		Customers	F40		-	-	-	-	-	-	-	-
162					-	-	-	-	-	-	-	-
163												
164	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
165		Demand	F10		-	-	-	-	-	-	-	-
166		Customer	F40		1	1	0	0	0	0	0	0
167					1	1	0	0	0	0	0	0
168												
169	453	Water Sales	F12		-	-	-	-	-	-	-	-
170												
171	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175		Customer	F40		53,658	42,285	7,948	409	25	0	1,963	1,028
176					53,658	42,285	7,948	409	25	0	1,963	1,028
177												
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		167,324	69,853	21,800	35,878	14,412	18,935	6,172	274
181		SO	F12		-	-	-	-	-	-	-	-
182		SG	F40		11,335,065	8,932,530	1,678,896	86,353	5,359	81	414,667	217,179
183		JBG	F12		1,911,811	798,128	249,080	409,936	164,664	216,347	70,521	3,135
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					13,414,200	9,800,511	1,949,776	532,167	184,435	235,363	491,360	220,588
189												
190	Total Other Electric Operating Revenues				13,467,858	9,842,796	1,957,724	532,576	184,460	235,363	493,323	221,617
191												

192	Total Electric Operating Revenues			72,428,382	29,542,945	11,047,078	17,152,647	5,870,712	6,372,614	2,332,097	110,289
193											
194	Miscellaneous Revenues										
195	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12	-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12	3	1	0	1	0	0	0	0
201											
202	Total Miscellaneous Revenues			3	1	0	1	0	0	0	0
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
206											
207	Net Miscellaneous Revenues And Expense			3	1	0	1	0	0	0	0
208											
209	Distribution - METER - Unbundled										
210							STEAM POWER GENERATION				
211											
212	A	B	C	D	E	F	G	H	I	J	K
213	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
216		CAGW	F10	-	-	-	-	-	-	-	-
217		Total 500		-	-	-	-	-	-	-	-
218											
219	501	Fuel Related	F10	-	-	-	-	-	-	-	-
220		S	F10	-	-	-	-	-	-	-	-
221		SE	F10	-	-	-	-	-	-	-	-
222		CAGW	F10	-	-	-	-	-	-	-	-
223		CAGE	F10	-	-	-	-	-	-	-	-
224		CAEW	F10	-	-	-	-	-	-	-	-
225		CAEE	F10	-	-	-	-	-	-	-	-
226		JBE	F10	-	-	-	-	-	-	-	-
227		CAEE	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 501		-	-	-	-	-	-	-	-
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	-	-	-	-	-	-	-	-
233		CAEW	F30	-	-	-	-	-	-	-	-
234		Total Fuel Related		-	-	-	-	-	-	-	-
235											
236											
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-
258											
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-

265												
266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-
269												
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-
276												
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-
281												
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-
288												
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-
295												
296	Total Steam Power Generation			-	-	-	-	-	-	-	-
297												
298												
299							NUCLEAR POWER GENERATION					
300												
301												
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303												
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305												
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307												
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309												
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311												
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313												
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315												
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317												
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319												
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321												
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323												
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325												
326												
327												

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				HYDRAULIC POWER GENERATION							
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-	-
338											
339	536	Water For Power	F10	-	-	-	-	-	-	-	-
340											
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
346											
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
348											
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
350											
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
352											
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
354											
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
365											
366											
367							OTHER POWER GENERATION				
368											
369											
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	-	-	-	-	-	-	-	-
379		Total 547		-	-	-	-	-	-	-	-
380											
381	548	Generation Expense	F10	-	-	-	-	-	-	-	-
382		CAGW	F10	-	-	-	-	-	-	-	-
383		Total 548		-	-	-	-	-	-	-	-
384											
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
386		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	-	-	-	-	-	-	-	-
391		Total 550		-	-	-	-	-	-	-	-
392											
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
394											
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
396		CAGW	F10	-	-	-	-	-	-	-	-
397		Total 553		-	-	-	-	-	-	-	-
398											
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		-	-	-	-	-	-	-	-
402											
403	Total Other Power Generation			-	-	-	-	-	-	-	-
404											

405												
406								OTHER POWER SUPPLY				
407												
408												
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-
410		SG	F10	-	-	-	-	-	-	-	-
411		SE	F10	-	-	-	-	-	-	-	-
412												
413	555NPC	Purchased Power-NPC										
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	-	-	-	-	-	-	-	-
418		Total 555		-	-	-	-	-	-	-	-
419												
420												
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
422												
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-
424												
425												
426	Embedded Cost Differentials											
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
433				-	-	-	-	-	-	-	-
434												
435	Total Other Power Supply			-	-	-	-	-	-	-	-
436												
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
438												

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

442 A	B	C	D	E	F	G	H	I	J	K
443 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
444 560	Operation Supervision & Eng	F12	1,045,609	436,513	136,227	224,202	90,058	118,325	38,569	1,715
446 561	Load Dispatching	F12	1,360,283	567,880	177,224	291,676	117,161	153,934	50,177	2,231
448 562	Station Expense	F12	273,175	114,043	35,591	58,575	23,528	30,913	10,077	448
450 563	Overhead Line Expense	F12	94,317	39,375	12,288	20,224	8,123	10,673	3,479	155
452 564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454 565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456 565NPC	Transmission of Electricity by Others-NPC									
457	CAGW	F12	-	-	-	-	-	-	-	-
458	SE	F12	13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
459	SE	F12	-	-	-	-	-	-	-	-
460			13,425,892	5,604,938	1,749,192	2,878,817	1,156,368	1,519,320	495,240	22,017
462 566	Misc. Transmission Expense	F12	181,306	75,690	23,621	38,876	15,616	20,517	6,688	297
464 567	Rents - Transmission	F12	206,690	86,287	26,929	44,319	17,802	23,390	7,624	339
466 568	Maint Supervision & Engineering	F12	87,713	36,618	11,428	18,808	7,555	9,926	3,235	144
468 569	Maintenance of Structures	F12	493,043	205,832	64,236	105,720	42,466	55,794	18,187	809
470 570	Maint of Station Equipment	F12	1,021,467	426,434	133,082	219,026	87,979	115,593	37,679	1,675
472 571	Maintenance of Overhead Lines	F12	1,773,602	740,430	231,074	380,301	152,760	200,707	65,423	2,909
474 572	Maint of Underground Lines	F12	9,235	3,855	1,203	1,980	795	1,045	341	15
476 573	Maint of Misc Transmission Plant	F12	9,775	4,081	1,274	2,096	842	1,106	361	16
479 TOTAL TRANSMISSION EXPENSE			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769

Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

494 A	B	C	D	E	F	G	H	I	J	K
495 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
496 580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
498 581	Load Dispatching	F20	-	-	-	-	-	-	-	-
500 582	Station Expense	F120	-	-	-	-	-	-	-	-
502 583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
504 584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506 585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
508 586	Meter Expenses	F127	-	-	-	-	-	-	-	-
510 587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
512 588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-

513												
514	589	Rents	F131	-	-	-	-	-	-	-	-
515												
516	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
517												
518	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
519												
520	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
521												
522	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
523												
524	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
525												
526	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
527												
528	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
529												
530	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
531												
532	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
533												
534	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-
535												
536												
537							CUSTOMER ACCOUNTS EXPENSE					
538												
539												
540	901	Supervision	F136	-	-	-	-	-	-	-	-
541												
542	902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
543												
544	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
545												
546	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
547												
548	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
549												
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-
551												
552	Distribution - METER - Unbundled						CUSTOMER SERVICE EXPENSE					
553												
554	A	B	C	D	E	F	G	H	I	J	K
555	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
556	907	Supervision	F40	-	-	-	-	-	-	-	-
557											
558	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
559											
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
561											
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
563											
564	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-
565											
566											
567							SALES EXPENSE				
568											
569											
570	911	Supervision	F40	-	-	-	-	-	-	-	-
571											
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
573											
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
575											
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
577											
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											

ADMINISTRATION & GENERAL EXPENSE

581											
582											
583											
584	920	Administrative & General Salaries	F102T	-	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102T	-	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-	-
588											
589	921	Office Supplies & expenses	F102T	-	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-	-
591		System Overheads	F102T	-	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-	-
593											
594	922	A&G Expenses Transferred	F102T	-	-	-	-	-	-	-	-
595											
596	923	Outside Services	F102T	-	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-	-
598		System Overheads	F102T	-	-	-	-	-	-	-	-
599		JBG	F102T	-	-	-	-	-	-	-	-
600		System Overheads	F102T	-	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-	-
602											
603	924	Property Insurance									
604		S	F102T	-	-	-	-	-	-	-	-
605		CAGW	F102T	-	-	-	-	-	-	-	-
606		SO	F102T	-	-	-	-	-	-	-	-
607											
608	925	Injuries & Damages	F102T	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102T	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138T	-	-	-	-	-	-	-	-
619											
620	930	Misc General Expenses									
621		Situs	F138T	-	-	-	-	-	-	-	-
622		Customer	F138T	-	-	-	-	-	-	-	-
623		Labor	F138T	-	-	-	-	-	-	-	-
624		Labor	F138T	-	-	-	-	-	-	-	-
625		Customer	F138T	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102T	-	-	-	-	-	-	-	-
628											
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
632											
633											
634	TOTAL O & M EXPENSE			19,982,106	8,341,976	2,603,368	4,284,619	1,721,052	2,261,244	737,078	32,769
635											
636	Distribution - METER - Unbundled										
637											

DEPRECIATION EXPENSE

638	A	B	C	D	E	F	G	H	I	J	K
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		-	-	-	-	-	-	-	-
653											
654	403TP	Transmission Depreciation	F106	11,914,195	4,973,846	1,552,241	2,554,675	1,026,166	1,348,251	439,478	19,538
655											
656	403	Distribution Depreciation									
657		Land Rights	F118	-	-	-	-	-	-	-	-

658		Structures	F119	-	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-	-
661		OH Conductors	F122	-	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-	-
671											
672	403GP	General Depreciation									
673		S	F107T	334,419	139,611	43,570	71,707	28,803	37,844	12,336	548
674		DGP	F105T	-	-	-	-	-	-	-	-
675		DGU	F105T	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105T	45,035	18,801	5,867	9,656	3,879	5,096	1,661	74
679		SO	F102T	539,576	225,258	70,299	115,697	46,474	61,060	19,903	885
680		CAEW	F105T	352,155	147,015	45,880	75,510	30,331	39,851	12,990	577
681		JBG	F105T	51,143	21,351	6,663	10,966	4,405	5,788	1,887	84
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,322,329	552,036	172,280	283,537	113,892	149,639	48,777	2,168
684											
685	403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			13,236,523	5,525,882	1,724,520	2,838,212	1,140,057	1,497,890	488,254	21,707
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	10,584	4,418	1,379	2,269	912	1,198	390	17
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102T	2,310	965	301	495	199	261	85	4
701		DGU	F10								
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		12,894	5,383	1,680	2,765	1,111	1,459	476	21
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107T	14	6	2	3	1	2	1	0
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105T	50,783	21,201	6,616	10,889	4,374	5,747	1,873	83
713		SO	F102T	857,995	358,189	111,784	183,974	73,899	97,094	31,649	1,407
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	38,168	16,767	4,758	7,852	3,112	4,194	1,442	43
716		SG-U	F10	4,596	2,019	573	946	375	505	174	5
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105T	-	-	-	-	-	-	-	-
719		CAGE	F105T	-	-	-	-	-	-	-	-
720		CAGW	F105T	20,643	8,618	2,689	4,426	1,778	2,336	761	34
721		CAGE	F105T	-	-	-	-	-	-	-	-
722		JBG	F105T	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		972,199	406,800	126,422	208,090	83,538	109,877	35,899	1,572
727											

728 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

731 A	B	C	D	E	F	G	H	I	J	K
732 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
735 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
737 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
739 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
741 407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
744 TOTAL AMORTIZATION EXPENSE			985,093	412,183	128,102	210,855	84,649	111,336	36,375	1,593
747						TAX OTHER THAN INCOME				
750 408	Total Taxes Other Than Income	F101T	7,114,171	2,969,343	926,790	1,525,761	612,893	805,358	262,378	11,649
753						DEFERRED ITC				
756 41140	Deferred I T C - Federal	F101T	-	-	-	-	-	-	-	-
758 41141	Deferred I T C - Idaho	F101T	-	-	-	-	-	-	-	-
760 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
763						DEFERRED INCOME TAXES				
766 41010	Deferred Income Tax - Federal-DR	F101T	7,188,468	3,000,354	936,469	1,541,695	619,293	813,769	265,118	11,771
768 41011	Deferred Income Tax - State-DR	F101T	-	-	-	-	-	-	-	-
770 41110	Deferred Income Tax - Federal-CR	F101T	(6,955,705)	(2,903,202)	(906,146)	(1,491,775)	(599,241)	(787,419)	(256,533)	(11,390)
772 41111	Deferred Income Tax - State-CR	F101T	-	-	-	-	-	-	-	-
774 TOTAL DEFERRED INCOME TAXES			232,763	97,151	30,323	49,920	20,053	26,350	8,585	381
780 40911	State Income Taxes	F101T	-	-	-	-	-	-	-	-
782 40910	Federal Income Tax	F101T	3,067,189	1,280,197	399,574	657,813	264,241	347,221	113,121	5,022
785 TOTAL OPERATING EXPENSES			44,617,848	18,626,733	5,812,678	9,567,181	3,842,945	5,049,399	1,645,791	73,121

788 Distribution - METER - Unbundled

STEAM GENERATION PLANT

790 A	B	C	D	E	F	G	H	I	J	K
791 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
792 310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793		F10	-	-	-	-	-	-	-	-
794	JBG	F10	-	-	-	-	-	-	-	-
795	Total 310		-	-	-	-	-	-	-	-
797 311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798		F10	-	-	-	-	-	-	-	-
799	JBG	F10	-	-	-	-	-	-	-	-
800	Total 311		-	-	-	-	-	-	-	-

802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818											
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-
829											
830											
831							NUCLEAR GENERATION				
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
849											
850											
851							HYDRAULIC GENERATION PLANT				
852											
853											
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
855											
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
857											
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
859											
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
861											
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
863											
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
865											
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-
871											

872	Distribution - METER - Unbundled												
873	A	B	C		D	E	F	G	H	I	J	K
874	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10		-	-	-	-	-	-	-	-
876		Total 340			-	-	-	-	-	-	-	-
877												
878	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-
879		Total 341			-	-	-	-	-	-	-	-
880												
881	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-
882		Total 342			-	-	-	-	-	-	-	-
883												
884	343	Prime Movers	F10		-	-	-	-	-	-	-	-
885		Total 343			-	-	-	-	-	-	-	-
886												
887	344	Generators	F10		-	-	-	-	-	-	-	-
888		Total 344			-	-	-	-	-	-	-	-
889												
890	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-
891		Total 345			-	-	-	-	-	-	-	-
892												
893	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-
894												
895	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-
896												
897	Total Other Generation Plant				-	-	-	-	-	-	-	-
898												
899	Experimental Plant											
900	103	Experimental Plant	F10		-	-	-	-	-	-	-	-
901												
902	TOTAL GENERATION PLANT				-	-	-	-	-	-	-	-
903												
904								TRANSMISSION PLANT				
905	350	Land and Land Rights										
906		Demand	F12		26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
907		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
908					26,889,661	11,225,689	3,503,319	5,765,756	2,315,998	3,042,926	991,877	44,096
909	352	Structures and Improvements										
910		Demand	F12		29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
911		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
912					29,797,791	12,439,753	3,882,205	6,389,325	2,566,474	3,372,020	1,099,148	48,865
913	353	Station Equipment										
914		Demand	F12		202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
915		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
916					202,134,229	84,385,444	26,335,055	43,342,186	17,409,754	22,874,203	7,456,107	331,480
917	354	Towers and Fixtures										
918		Demand	F12		119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
919		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
920					119,720,429	49,979,964	15,597,774	25,670,789	10,311,481	13,547,975	4,416,117	196,329
921	355	Poles and Fixtures										
922		Demand	F12		171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
923		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
924					171,958,598	71,787,954	22,403,623	36,871,843	14,810,737	19,459,425	6,343,021	281,995
925	356	Overhead Conductors										
926		Demand	F12		129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
927		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
928					129,324,588	53,989,435	16,849,052	27,730,139	11,138,684	14,634,814	4,770,385	212,079
929	357	Underground Conduit										
930		Demand	F12		307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
931		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
932					307,822	128,507	40,105	66,004	26,513	34,834	11,355	505
933	358	Underground Conductors										
934		Demand	F12		724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
935		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
936					724,522	302,468	94,394	155,354	62,403	81,989	26,725	1,188
937	359	Roads and Trails										
938		Demand	F12		968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
939		Direct Assigned	A	1.00	-	-	-	-	-	-	-	-
940					968,741	404,422	126,212	207,720	83,437	109,626	35,734	1,589
941												
942	T00	Unclassified Trans Plant - Acct 300	F12		16,815,557	7,020,030	2,190,815	3,605,639	1,448,318	1,902,906	620,274	27,576
943	TS0	Unclassified Trans Sub - Acct 300	F12		-	-	-	-	-	-	-	-
944												
945	TOTAL TRANSMISSION PLANT				698,641,937	291,663,665	91,022,555	149,804,755	60,173,797	79,060,720	25,770,743	1,145,703
946	Distribution - METER - Unbundled							DISTRIBUTION PLANT				
947	A	B	C		D	E	F	G	H	I	J	K

	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
948												
949												
950	360	Land and Land Rights										
951		Demand Primary	F20A		-	-	-	-	-	-	-	-
952		Assigned	A	-	-	-	-	-	-	-	-	-
953					-	-	-	-	-	-	-	-
954	361	Structures and Improvements										
955		Demand Primary	F20		-	-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-	-	-
957					-	-	-	-	-	-	-	-
958	362	Station Equipment										
959		Demand Primary	F20A		-	-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-	-	-
961					-	-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures										
963		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-	-	-
966					-	-	-	-	-	-	-	-
967	365	Overhead Conductors										
968		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-	-	-
971					-	-	-	-	-	-	-	-
972	366	Underground Conduit										
973		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
974		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
975		Assigned	A	-	-	-	-	-	-	-	-	-
976					-	-	-	-	-	-	-	-
977	367	Underground Conductors										
978		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
979		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
980		Assigned	A	-	-	-	-	-	-	-	-	-
981					-	-	-	-	-	-	-	-
982	368	Line Transformers										
983		Demand Secondary	F21		-	-	-	-	-	-	-	-
984		Assigned	A	-	-	-	-	-	-	-	-	-
985					-	-	-	-	-	-	-	-
986	369	Services										
987		Customer	F70		-	-	-	-	-	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-	-
989					-	-	-	-	-	-	-	-
990	370	Meters										
991		Customer	F60A		-	-	-	-	-	-	-	-
992		Assigned	A	-	-	-	-	-	-	-	-	-
993					-	-	-	-	-	-	-	-
994	371	Install on Customers' Premises										
995		Demand Primary	F20	-	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
997		Assigned	A	-	-	-	-	-	-	-	-	-
998					-	-	-	-	-	-	-	-
999	372	Leased Property										
1000		Demand Primary	F20	-	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-	-
1003					-	-	-	-	-	-	-	-
1004												
1005	373	Street Lights	A	-	-	-	-	-	-	-	-	-
1006												
1007												
1008	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
1009	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-
1011												

1012 Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
1015	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1016	389	Land and Land Rights									
1017		S	F107T	315,394	131,668	41,091	67,628	27,165	35,691	11,634	517
1018		CN	F42	-	-	-	-	-	-	-	-
1019		DGU	F105T	-	-	-	-	-	-	-	-
1020		SG	F105T	57	24	7	12	5	6	2	0
1021		CAGW	F105T	-	-	-	-	-	-	-	-
1022		CAGE	F105T	-	-	-	-	-	-	-	-
1023		SO	F102T	162,400	67,797	21,158	34,822	13,987	18,378	5,990	266
1024		Total Land & Land Rights		477,850	199,489	62,257	102,462	41,157	54,075	17,626	784
1025											
1026	390	Structures and Improvements									
1027		S	F107T	4,102,769	1,712,793	534,529	879,727	353,370	464,283	151,338	6,728
1028		CAEE	F105T	-	-	-	-	-	-	-	-
1029		SE	F105T	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105T	533,716	222,812	69,535	114,441	45,969	60,397	19,687	875
1032		CAGW	F105T	1,380	576	180	296	119	156	51	2
1033		CAGE	F105T	-	-	-	-	-	-	-	-
1034		JBG	F105T	-	-	-	-	-	-	-	-
1035		SO	F102T	2,302,716	961,320	300,009	493,755	198,332	260,583	84,940	3,776
1036											
1037		Total Structures and Improvements		6,940,582	2,897,501	904,254	1,488,219	597,790	785,420	256,017	11,382
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107T	124,056	51,790	16,163	26,600	10,685	14,039	4,576	203
1041		DGP	F105T	-	-	-	-	-	-	-	-
1042		DGU	F105T	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105T	48,659	20,314	6,340	10,434	4,191	5,506	1,795	80
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102T	1,578,120	658,821	205,605	338,385	135,923	178,585	58,212	2,588
1047		CAGW	F105T	31,258	13,050	4,073	6,703	2,692	3,537	1,153	51
1048		CAGE	F105T	-	-	-	-	-	-	-	-
1049		JBG	F105T	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105T	-	-	-	-	-	-	-	-
1052		CAGE	F105T	-	-	-	-	-	-	-	-
1053		CAGE	F105T	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		1,782,094	743,975	232,180	382,121	153,491	201,668	65,736	2,922
1055											
1056	392	Transportation Equipment									
1057		S	F107T	1,826,087	762,341	237,912	391,555	157,280	206,646	67,359	2,995
1058		SO	F102T	145,438	60,716	18,948	31,185	12,527	16,458	5,365	239
1059		SG	F105T	554,500	231,488	72,243	118,897	47,759	62,749	20,454	909
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105T	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105T	-	-	-	-	-	-	-	-
1064		CAGW	F105T	27,712	11,569	3,610	5,942	2,387	3,136	1,022	45
1065		CAGE	F105T	-	-	-	-	-	-	-	-
1066		JBG	F105T	-	-	-	-	-	-	-	-
1067		CAEW	F105T	-	-	-	-	-	-	-	-
1068		CAEE	F105T	-	-	-	-	-	-	-	-
1069		CAGE	F105T	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		2,553,737	1,066,114	332,714	547,579	219,952	288,990	94,199	4,188
1072											
1073	393	Stores Equipment									
1074		S	F107T	200,155	83,559	26,077	42,918	17,239	22,650	7,383	328
1075		DGP	F105T	-	-	-	-	-	-	-	-
1076		DGU	F105T	-	-	-	-	-	-	-	-
1077		SO	F102T	4,655	1,943	606	998	401	527	172	8
1078		SG	F105T	90,069	37,601	11,735	19,313	7,758	10,192	3,322	148
1079		CAGW	F105T	24,056	10,043	3,134	5,158	2,072	2,722	887	39
1080		CAGE	F105T	-	-	-	-	-	-	-	-
1081		JBG	F105T	124,745	52,078	16,252	26,748	10,744	14,117	4,601	205
1082		CAGE	F105T	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		443,680	185,224	57,805	95,135	38,214	50,208	16,366	728
1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107T	788,619	329,227	102,745	169,098	67,924	89,243	29,090	1,293
1087		DGP	F105T	-	-	-	-	-	-	-	-
1088		SG	F105T	159,427	66,556	20,771	34,185	13,731	18,041	5,881	261

1089		SO	F102T	39,140	16,340	5,099	8,393	3,371	4,429	1,444	64
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105T	-	-	-	-	-	-	-	-
1092		CAGW	F105T	95,927	40,047	12,498	20,569	8,262	10,855	3,538	157
1093		CAGE	F105T	-	-	-	-	-	-	-	-
1094		JBG	F105T	-	-	-	-	-	-	-	-
1095		CAEW	F105T	-	-	-	-	-	-	-	-
1096		CAEE	F105T	-	-	-	-	-	-	-	-
1097		CAGE	F105T	-	-	-	-	-	-	-	-
1098		CAGE	F102T	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		1,083,114	452,170	141,113	232,244	93,288	122,569	39,953	1,776
1100											
1101	395	Laboratory Equipment									
1102		S	F107T	413,530	172,637	53,877	88,670	35,617	46,796	15,254	678
1103		DGP	F105T	-	-	-	-	-	-	-	-
1104		DGU	F105T	-	-	-	-	-	-	-	-
1105		SO	F102T	110,030	45,934	14,335	23,593	9,477	12,451	4,059	180
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105T	112,952	47,154	14,716	24,219	9,729	12,782	4,166	185
1108		CAGW	F105T	28,716	11,988	3,741	6,157	2,473	3,250	1,059	47
1109		CAGE	F105T	-	-	-	-	-	-	-	-
1110		JBG	F105T	-	-	-	-	-	-	-	-
1111		CAEW	F105T	-	-	-	-	-	-	-	-
1112		CAEE	F105T	-	-	-	-	-	-	-	-
1113		CAGE	F105T	-	-	-	-	-	-	-	-
1114		CAGE	F102T	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		665,228	277,714	86,669	142,640	57,296	75,279	24,538	1,091
1116											
1117	396	Power Operated Equipment									
1118		S	F107T	2,751,687	1,148,753	358,504	590,025	237,002	311,390	101,501	4,512
1119		DGP	F105T	-	-	-	-	-	-	-	-
1120		DGU	F105T	-	-	-	-	-	-	-	-
1121		SO	F102T	91,141	38,049	11,874	19,543	7,850	10,314	3,362	149
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105T	-	-	-	-	-	-	-	-
1124		CAGW	F105T	24,843	10,371	3,237	5,327	2,140	2,811	916	41
1125		CAGE	F105T	-	-	-	-	-	-	-	-
1126		JBG	F105T	-	-	-	-	-	-	-	-
1127		CAEW	F105T	-	-	-	-	-	-	-	-
1128		CAEE	F105T	-	-	-	-	-	-	-	-
1129		CAGE	F105T	-	-	-	-	-	-	-	-
1130		CAGE	F102T	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		2,867,671	1,197,173	373,614	614,894	246,992	324,516	105,780	4,703
1132											
1133	397	Communication Equipment									
1134		S	F107T	4,291,325	1,791,509	559,095	920,158	369,610	485,621	158,294	7,037
1135		SGP	F105T	-	-	-	-	-	-	-	-
1136		SGU	F105T	-	-	-	-	-	-	-	-
1137		SO	F102T	3,013,341	1,257,986	392,593	646,129	259,538	341,000	111,153	4,942
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105T	708,717	295,870	92,335	151,965	61,042	80,201	26,142	1,162
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105T	-	-	-	-	-	-	-	-
		CAGE	F105T	7,276,600	3,037,779	948,032	1,560,269	626,731	823,445	268,411	11,933
1143		CAGE	F105T	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		15,289,983	6,383,144	1,992,055	3,278,521	1,316,921	1,730,267	564,000	25,074
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
1149	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1150	398	Misc. Equipment									
1151		S	F107T	54,175	22,616	7,058	11,616	4,666	6,131	1,998	89
1152		SGP	F105T	37,270	15,559	4,856	7,992	3,210	4,218	1,375	61
1153		SGU	F105T	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102T	43,559	18,185	5,675	9,340	3,752	4,929	1,607	71
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105T	3,120	1,302	406	669	269	353	115	5
1158		JBG	F105T	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		138,124	57,663	17,996	29,617	11,897	15,631	5,095	227
1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									

1166		S	F10	-	-	-	-	-	-	-	-
1167		SG	F10	-	-	-	-	-	-	-	-
1168		SO-U	F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		-	-	-	-	-	-	-	-
1171											
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102T	1,421,820	593,571	185,242	304,871	122,461	160,898	52,447	2,332
1176	GV0	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			33,663,883	14,053,739	4,385,898	7,218,304	2,899,459	3,809,520	1,241,757	55,205
1179											
1180											
1181											

				INTANGIBLE PLANT							
1182											
1183											
1184	301	Organization									
1185		S	F107T	-	-	-	-	-	-	-	-
1186		SO	F102T	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105T	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189											
1190	302	Franchise & Consent									
1191		S	F107T	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105T	187,451	78,256	24,422	40,194	16,145	21,213	6,915	307
1193		DGP	F105T	2,527,702	1,055,246	329,322	541,997	217,710	286,043	93,239	4,145
1194		DGU	F105T	143,756	60,014	18,729	30,825	12,382	16,268	5,303	236
1195		Total Franchise & Consent		2,858,909	1,193,515	372,473	613,015	246,237	323,524	105,456	4,688
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107T	224,016	93,520	29,186	48,034	19,294	25,350	8,263	367
1199		SG/CAGW	F105T	1,157,830	483,362	150,848	248,265	99,724	131,024	42,709	1,899
1200		SO	F102T	12,109,956	5,055,571	1,577,745	2,596,650	1,043,026	1,370,404	446,699	19,859
1201		SE	F105T	1,373,479	573,390	178,944	294,505	118,297	155,428	50,663	2,252
1202		CN	F42	-	-	-	-	-	-	-	-
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105T	-	-	-	-	-	-	-	-
1205		JBG	F105T	104,233	43,514	13,580	22,350	8,978	11,795	3,845	171
1206		Total Miscellaneous Intangible Plant		14,969,514	6,249,358	1,950,303	3,209,805	1,289,319	1,694,002	552,179	24,548
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			17,828,423	7,442,873	2,322,776	3,822,820	1,535,556	2,017,526	657,635	29,237
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			750,134,243	313,160,278	97,731,229	160,845,879	64,608,813	84,887,766	27,670,135	1,230,145
1214											
1215											
1216	Distribution - METER - Unbundled			MISC RATE BASE							
1217											
1218	A	B	C	D	E	F	G	H	I	J	K
1219	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1232											
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236											
1237	128	Pensions	F102T	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	-	-	-	-	-	-	-	-
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257											
1258	154	Materials and Supplies	F102T	-	-	-	-	-	-	-	-

1259	SG	F102T	-	-	-	-	-	-	-	-
1260	SE	F102T	-	-	-	-	-	-	-	-
1261	SO	F102T	-	-	-	-	-	-	-	-
1262	SNPPS	F102T	-	-	-	-	-	-	-	-
1263	SNPPH	F102T	-	-	-	-	-	-	-	-
1264	SNPD	F102T	0	0	0	0	0	0	0	0
1265	SNPT	F102T	-	-	-	-	-	-	-	-
1266	DGU	F102T	-	-	-	-	-	-	-	-
1267	DGP	F102T	-	-	-	-	-	-	-	-
1268	JBE	F10	-	-	-	-	-	-	-	-
1269	SNPP	F102T	-	-	-	-	-	-	-	-
1270	CAGW	F102T	-	-	-	-	-	-	-	-
1271	CAGE	F102T	-	-	-	-	-	-	-	-
1272	JBG	F10	-	-	-	-	-	-	-	-
1273	CAEW	F102T	-	-	-	-	-	-	-	-
1274	CAEE	F102T	-	-	-	-	-	-	-	-
1275	CAGE	F102T	-	-	-	-	-	-	-	-
1276	Total Materials and Supplies		0	0	0	0	0	0	0	0

1277											
1278	163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102T	-	-	-	-	-	-	-	-
1281											
1282	165	Prepayments	F102T	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102T	-	-	-	-	-	-	-	-
1285		SE	F102T	-	-	-	-	-	-	-	-
1286		SO	F102T	0	0	0	0	0	0	0	0
1287		Total Prepayments		0	0	0	0	0	0	0	0
1288											
1289	182	Misc Regulatory Assets	F102T	-	-	-	-	-	-	-	-
1290		SG	F102T	-	-	-	-	-	-	-	-
1291		CAGE	F102T	-	-	-	-	-	-	-	-
1292		CAGE	F102T	-	-	-	-	-	-	-	-
1293		CAGW	F102T	-	-	-	-	-	-	-	-
1294		JBG	F102T	-	-	-	-	-	-	-	-
1295		SE	F102T	-	-	-	-	-	-	-	-
1296		CAEW	F102T	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102T	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102T	-	-	-	-	-	-	-	-
1302		CAEW	F102T	-	-	-	-	-	-	-	-
1303		CAEE	F102T	-	-	-	-	-	-	-	-
1304		SG	F102T	-	-	-	-	-	-	-	-
1305		SO	F102T	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102T	-	-	-	-	-	-	-	-
		CAGE	F102T	-	-	-	-	-	-	-	-
		CAEW	F102T	-	-	-	-	-	-	-	-
		CAEE	F102T	-	-	-	-	-	-	-	-
		JBE	F102T	-	-	-	-	-	-	-	-
1312		EXCTAX	F102T	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137T	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137T	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			0	0	0	0	0	0	0	0
1326											
1327	Distribution - METER - Unbundled										
1328											
1329	A	B	C	D	E	F	G	H	I	J	K
1330	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102T	2,462	1,028	321	528	212	279	91	4
1335											
1336	2282	Accum Prov for Injuries & Damages	F102T	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102T	(44,123)	(18,420)	(5,749)	(9,461)	(3,800)	(4,993)	(1,628)	(72)
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1348											
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1352											
1353	190	Accum Deferred Income Taxes	F104T	-	-	-	-	-	-	-	-

1354		SG/CAGW	F104T	-	-	-	-	-	-	-	-
1355		DOP	F138T	101,949	42,561	13,282	21,860	8,781	11,537	3,761	167
1356		CN	F104T	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104T	-	-	-	-	-	-	-	-
1359		JBE	F104T	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104T	-	-	-	-	-	-	-	-
1361		SNP	F104T	-	-	-	-	-	-	-	-
1362		SNPD	F104T	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		101,949	42,561	13,282	21,860	8,781	11,537	3,761	167
1364											
1365	281	Accum Deferred Income Taxes	F104T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1366											
1367	282	Accum Deferred Income Taxes	F104T	(51,060,245)	(21,311,743)	(6,651,808)	(10,950,779)	(4,398,889)	(5,780,265)	(1,883,153)	(83,608)
1368			F104T	-	-	-	-	-	-	-	-
1369			F104T	-	-	-	-	-	-	-	-
1370			F104T	(403)	(168)	(53)	(86)	(35)	(46)	(15)	(1)
1371			F104T	-	-	-	-	-	-	-	-
1372		DITBAL	F104T	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138T	27,017	11,279	3,520	5,793	2,327	3,057	997	44
1375		JBE	F104T	(83,755)	(34,958)	(10,911)	(17,963)	(7,216)	(9,482)	(3,089)	(137)
1376		SE	F104T	-	-	-	-	-	-	-	-
1377		SG	F104T	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(51,117,387)	(21,335,591)	(6,659,252)	(10,963,036)	(4,403,812)	(5,786,735)	(1,885,261)	(83,702)
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104T	(8,237)	(3,438)	(1,073)	(1,767)	(710)	(932)	(304)	(13)
1382		SG/CAGW	F104T	-	-	-	-	-	-	-	-
1383		SE	F104T	-	-	-	-	-	-	-	-
1384		SO	F138T	(4,155)	(1,734)	(541)	(891)	(358)	(470)	(153)	(7)
1385		GPS	F104T	(92,661)	(38,675)	(12,071)	(19,873)	(7,983)	(10,490)	(3,417)	(152)
1386		SNP	F104T	(14,406)	(6,013)	(1,877)	(3,090)	(1,241)	(1,631)	(531)	(24)
1387		TROJD	F104T	-	-	-	-	-	-	-	-
1388		SNPD	F104T	-	-	-	-	-	-	-	-
1389		JBE	F104T	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(119,458)	(49,860)	(15,562)	(25,620)	(10,291)	(13,523)	(4,406)	(196)
1391											
1392	255	Accum Investment Tax Credit	F104T	(4,500)	(1,878)	(586)	(965)	(388)	(509)	(166)	(7)
1393	TOTAL RATE BASE DEDUCTIONS			(51,181,058)	(21,362,161)	(6,667,546)	(10,976,694)	(4,409,298)	(5,793,945)	(1,887,608)	(83,806)
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-

							TRANSMISSION PLANT				
108TP	Transmission Plant Accum Depr	F106	(183,989,868)	(76,810,676)	(23,971,117)	(39,451,621)	(15,846,986)	(20,820,925)	(6,786,818)	(301,725)
							DISTRIBUTION PLANT				
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-
Distribution - METER - Unbundled										
A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
							GENERAL PLANT			
108GP	General Plant Accumulated Depr									
	S	F107T	(7,799,691)	(3,256,155)	(1,016,183)	(1,672,431)	(671,785)	(882,640)	(287,706)	(12,791)
	SG-P	F105T	(4,219,808)	(1,761,653)	(549,778)	(904,823)	(363,451)	(477,528)	(155,656)	(6,920)
	SG-U	F105T	-	-	-	-	-	-	-	-
	CAGW	F105T	(229,837)	(95,951)	(29,944)	(49,282)	(19,796)	(26,009)	(8,478)	(377)
	CN	F42	-	-	-	-	-	-	-	-
	SO	F102T	(2,900,353)	(1,210,817)	(377,872)	(621,902)	(249,806)	(328,214)	(106,985)	(4,756)
	SE	F10	-	-	-	-	-	-	-	-
	JBG	F105T	(1,009,916)	(421,612)	(131,577)	(216,549)	(86,984)	(114,286)	(37,253)	(1,656)
	CAGE	F105T	-	-	-	-	-	-	-	-
	CAGE	F105T	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		(16,159,605)	(6,746,188)	(2,105,354)	(3,464,988)	(1,391,821)	(1,828,676)	(596,078)	(26,500)
108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
	SE	F10	-	-	-	-	-	-	-	-
	Remove Capital Lease	F10	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(16,159,605)	(6,746,188)	(2,105,354)	(3,464,988)	(1,391,821)	(1,828,676)	(596,078)	(26,500)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(200,149,473)	(83,556,863)	(26,076,471)	(42,916,609)	(17,238,807)	(22,649,601)	(7,382,896)	(328,225)

1495											
1496				ACCUMULATED AMORTIZATION							
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	(615,462)	(301,888)	(85,934)	(108,983)	(42,145)	(48,530)	(25,717)	(2,265)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(31,998)	(15,695)	(4,468)	(5,666)	(2,191)	(2,523)	(1,337)	(118)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(647,460)	(317,583)	(90,402)	(114,649)	(44,336)	(51,054)	(27,054)	(2,383)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107T	(1,549)	(647)	(202)	(332)	(133)	(175)	(57)	(3)
1512		DGP	F105T	-	-	-	-	-	-	-	-
1513		DGU	F105T	-	-	-	-	-	-	-	-
1514		CAEW	F105T	-	-	-	-	-	-	-	-
1515		CAEE	F105T	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105T	(945,641)	(394,779)	(123,203)	(202,767)	(81,448)	(107,012)	(34,882)	(1,551)
1518		SG-P	F105T	(1,744,798)	(728,405)	(227,321)	(374,124)	(150,279)	(197,447)	(64,360)	(2,861)
1519		SG-U	F105T	(96,002)	(40,078)	(12,508)	(20,585)	(8,269)	(10,864)	(3,541)	(157)
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105T	-	-	-	-	-	-	-	-
1522		CAGE	F105T	-	-	-	-	-	-	-	-
1523		CAGW	F105T	(874,502)	(365,080)	(113,934)	(187,513)	(75,321)	(98,962)	(32,258)	(1,434)
1524		CAGE	F105T	-	-	-	-	-	-	-	-
1525		JBG	F105T	(180,918)	(75,528)	(23,571)	(38,793)	(15,582)	(20,473)	(6,674)	(297)
1526		SO	F102T	(8,441,001)	(3,523,884)	(1,099,736)	(1,809,943)	(727,021)	(955,213)	(311,362)	(13,842)
1527		Total Accum Prov for Amort-Intangible		(12,284,411)	(5,128,401)	(1,600,474)	(2,634,058)	(1,058,052)	(1,390,146)	(453,134)	(20,145)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(12,931,871)	(5,445,984)	(1,690,876)	(2,748,707)	(1,102,388)	(1,441,200)	(480,188)	(22,528)

DistributionTotal - **Distribution - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		72,950,680	42,583,934	12,524,445	9,613,455	3,187,584	1,552,476	3,001,910	486,877
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
16		Depreciation Expense		17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
17		Amortization Expense		11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
18		Taxes Other Than Income		7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
19		Income Taxes - Federal		3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		2	1	0	1	0	0	0	0
24											
25		Total Operating Expenses		55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
26											
27		Operating Revenue For Return		17,518,006	9,861,364	3,933,222	2,416,431	559,510	97,893	554,487	95,100
28											
29											
30		Rate Base :									
31		Electric Plant In Service		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		0	0	0	0	0	0	0	0
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		0	0	0	0	0	0	0	0
38		Misc Deferred Debits		-	-	-	-	-	-	-	-
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)
47		Accum Provision For Amortization		(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)
48		Accum Deferred Income Taxes		(56,195,641)	(34,533,717)	(9,330,131)	(6,217,450)	(2,128,997)	(749,969)	(2,764,979)	(470,399)
49		Unamortized ITC		(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
50		Customer Advance For Construction		(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		(38,638)	(23,636)	(6,468)	(4,330)	(1,473)	(418)	(1,983)	(330)
53											
54		Total Rate Base Deductions		(403,035,719)	(244,472,741)	(69,478,784)	(45,145,086)	(15,107,909)	(3,496,327)	(21,406,591)	(3,928,281)
55											
56		Total Rate Base		296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
57											
58											
59		Return On Rate Base		5.92%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.85%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base		296,088,335	183,198,893	47,561,990	33,195,245	11,549,723	4,069,184	14,477,656	2,035,643
80											
81											
82		Return On Ratebase ($$)	5.77%	17,088,775	10,573,347	2,745,046	1,915,868	666,594	234,853	835,580	117,487
83		Operating & Maintenance Expense		18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732
84		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
85		Depreciation Expense		17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
86		Amortization Expense		11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
87		Taxes Other Than Income		7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
88		Federal Income Taxes		3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
89		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
90		State Income Taxes		-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes		(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
93		Investment Tax Credit		-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses		2	1	0	1	0	0	0	0
95		Revenue Credits		(1,655,521)	(541,535)	(308,853)	(414,976)	(114,645)	(82,283)	(190,238)	(2,991)
96											
97		Total Revenue Requirements		70,865,928	42,754,382	11,027,417	8,697,916	3,180,023	1,607,154	3,092,764	506,273
98		Operating Revenues		71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
99											
100		Increase / (Decrease) Required to									
101		Earn Equal Rates of Return		(429,231)	711,983	(1,188,175)	(500,563)	107,084	136,961	281,093	22,387
102											
103		Existing Revenues		71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
104			check	-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)									
106		Over Existing Rates To									
107		Equal Authorized RoE & RoR		-0.60%	1.69%	-9.73%	-5.44%	3.48%	9.32%	10.00%	4.63%

Distribution - Total - Unbundled

ELECTRIC REVENUES

	A	B	WCA Method 0		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		42,042,399	42,042,399	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		25,695,936	-	12,215,592	9,198,479	-	1,470,193	2,811,672	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					25,695,936	-	12,215,592	9,198,479	-	1,470,193	2,811,672	-
126												
127	444	Public Street & Highway Lighting	A		3,556,825	-	-	-	3,072,939	-	-	483,886
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				71,295,160	42,042,399	12,215,592	9,198,479	3,072,939	1,470,193	2,811,672	483,886
136												
137	447	Sales for Resale	F30		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F30		-	-	-	-	-	-	-	-
142		Energy	F30		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140D		53,945	32,206	8,432	6,779	2,451	1,257	2,442	379
149												
150	AGA Revenue		A	1.00	626,235	1,137.00	174,970.00	250,164.00	52,059.00	6,844.00	140,318.37	743.00
151												
152	Autopay Bill Credit		F40	-	-	-	-	-	-	-	-	-
153												
154	Paperless Bill Credit		F40	-	-	-	-	-	-	-	-	-
155												
156												
157	Total Sales from Electricity				71,975,340	42,075,741	12,398,995	9,455,421	3,127,449	1,478,294	2,954,432	485,008
158												
159	Other Electric Operating Revenues											
160	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
161		Customers	F40		-	-	-	-	-	-	-	-
162					-	-	-	-	-	-	-	-
163												
164	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
165		Demand	F10		-	-	-	-	-	-	-	-
166		Customer	F40		1	1	0	0	0	0	0	0
167					1	1	0	0	0	0	0	0
168												
169	453	Water Sales	F12		-	-	-	-	-	-	-	-
170												
171	454	Rent of Electric Property	A	1.00	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
172		Demand	F10		-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175		Customer	F40		59,408	46,816	8,799	453	28	0	2,173	1,138
176					975,340	508,191	125,450	158,034	60,136	74,182	47,478	1,869
177												
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		-	-	-	-	-	-	-	-
181		SO	F12		-	-	-	-	-	-	-	-
182		SG	F40		-	-	-	-	-	-	-	-
183		JBG	F12		-	-	-	-	-	-	-	-
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					-	-	-	-	-	-	-	-
189												
190	Total Other Electric Operating Revenues				975,340	508,192	125,450	158,034	60,136	74,182	47,478	1,869
191												
192	Total Electric Operating Revenues				72,950,680	42,583,934	12,524,445	9,613,455	3,187,584	1,552,476	3,001,910	486,877
193												

194	Miscellaneous Revenues										
195	41160	Gain on Sale of Utility Plant - CR	F12	-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12	-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12	-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12	-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12	-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12	2	1	0	1	0	0	0	0
201											
202	Total Miscellaneous Revenues			2	1	0	1	0	0	0	0
203											
204	Miscellaneous Expenses										
205	4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-
206											
207	Net Miscellaneous Revenues And Expense			2	1	0	1	0	0	0	0
208											
209	Distribution - METER - Unbundled										
210							STEAM POWER GENERATION				
211											
212	A	B	C	D	E	F	G	H	I	J	K
213	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
216		CAGW	F10	-	-	-	-	-	-	-	-
217		Total 500		-	-	-	-	-	-	-	-
218											
219	501	Fuel Related	F10	-	-	-	-	-	-	-	-
220		S	F10	-	-	-	-	-	-	-	-
221		SE	F10	-	-	-	-	-	-	-	-
222		CAGW	F10	-	-	-	-	-	-	-	-
223		CAGE	F10	-	-	-	-	-	-	-	-
224		CAEW	F10	-	-	-	-	-	-	-	-
225		CAEE	F10	-	-	-	-	-	-	-	-
226		JBE	F10	-	-	-	-	-	-	-	-
227		CAEE	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 501		-	-	-	-	-	-	-	-
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	-	-	-	-	-	-	-	-
233		CAEW	F30	-	-	-	-	-	-	-	-
234		Total Fuel Related		-	-	-	-	-	-	-	-
235											
236											
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-

258												
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-
265												
266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-
269												
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-
276												
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-
281												
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-
288												
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-
295												
296	Total Steam Power Generation			-	-	-	-	-	-	-	-
297												

NUCLEAR POWER GENERATION

298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											
326											
327											

HYDRAULIC POWER GENERATION

328	Distribution - METER - Unbundled										
329											
330	A	B	C	D	E	F	G	H	I	J	K
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-	-
338											
339	536	Water For Power	F10	-	-	-	-	-	-	-	-
340											
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
346											
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
348											
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
350											
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
352											
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
354											
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
365											
366											

367								OTHER POWER GENERATION				
368												
369												
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	
371												
372	547	Fuel	F30	-	-	-	-	-	-	-	-	
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-	
374												
375												
376	547NPC	Fuel-NPC	F30									
377		CAEW	F30	-	-	-	-	-	-	-	-	
378		S	F30	-	-	-	-	-	-	-	-	
379		Total 547		-	-	-	-	-	-	-	-	
380												
381	548	Generation Expense	F10	-	-	-	-	-	-	-	-	
382		CAGW	F10	-	-	-	-	-	-	-	-	
383		Total 548		-	-	-	-	-	-	-	-	
384												
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	
386		CAGE/CAGW	F10	-	-	-	-	-	-	-	-	
387												
388	550/551	Maint Supervision & Engineering										
389		CAGW	F10	-	-	-	-	-	-	-	-	
390		SG	F10	-	-	-	-	-	-	-	-	
391		Total 550		-	-	-	-	-	-	-	-	
392												
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	
394												
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	
396		CAGW	F10	-	-	-	-	-	-	-	-	
397		Total 553		-	-	-	-	-	-	-	-	
398												
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	
400		CAGW	F10	-	-	-	-	-	-	-	-	
401		Total 554		-	-	-	-	-	-	-	-	
402												
403	Total Other Power Generation			-	-	-	-	-	-	-	-	
404												
405												
406								OTHER POWER SUPPLY				
407												
408												
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-	
410		SG	F10	-	-	-	-	-	-	-	-	
411		SE	F10	-	-	-	-	-	-	-	-	
412												
413	555NPC	Purchased Power-NPC										
414		CAGW	F30	-	-	-	-	-	-	-	-	
415		CAEW	F30	-	-	-	-	-	-	-	-	
416		DGP	F30	-	-	-	-	-	-	-	-	
417		DGP	F30	-	-	-	-	-	-	-	-	
418		Total 555		-	-	-	-	-	-	-	-	
419												
420												
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	
422												
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-	
424												
425												
426	Embedded Cost Differentials											
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-	
		Mid-C Contract	F10	-	-	-	-	-	-	-	-	
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-	
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-	
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-	
433				-	-	-	-	-	-	-	-	
434												
435	Total Other Power Supply			-	-	-	-	-	-	-	-	
436												
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-	
438												

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
561	Load Dispatching	F12	-	-	-	-	-	-	-	-
562	Station Expense	F12	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC									
	CAGW	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
	SE	F12	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

491 Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

494 A	B	C	D	E	F	G	H	I	J	K
495 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
496 580	Operation Supervision & Eng	F131	1,228,545	743,881	185,882	163,225	60,882	21,659	46,228	6,789
498 581	Load Dispatching	F20	933,121	470,034	118,840	160,538	61,236	75,574	46,154	745
500 582	Station Expense	F120	611,530	313,241	79,198	106,986	40,809	40,042	30,758	496
502 583	Overhead Line Expenses	F132	342,496	208,534	47,669	51,510	19,648	-	14,809	326
504 584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506 585	Street Lighting & Signal Systems	F130	18,035	-	-	-	-	-	-	18,035
508 586	Meter Expenses	F127	239,163	161,547	42,122	18,388	2,553	1,601	12,951	-
510 587	Customer Installation Expenses	F20	1,427,832	719,231	181,845	245,651	93,701	115,640	70,624	1,139
512 588	Misc. Distribution Expenses	F131	72,594	43,956	10,984	9,645	3,597	1,280	2,732	401
514 589	Rents	F131	76,307	46,204	11,545	10,138	3,781	1,345	2,871	422
516 590	Maint Supervision & Engineering	F131	331,687	200,836	50,185	44,068	16,437	5,848	12,481	1,833
518 591	Maintenance of Structures	F119	93,892	47,296	11,958	16,154	6,162	7,604	4,644	75
520 592	Maint of Station Equipment	F120	686,930	351,862	88,962	120,177	45,840	44,979	34,551	557
522 593	Maintenance of Overhead Lines	F134	10,215,315	6,464,118	1,621,725	1,282,862	481,043	-	357,701	7,865
524 594	Maint of Underground Lines	F135	1,487,258	1,021,816	240,487	144,154	50,915	-	28,785	1,102
526 595	Maint of Line Transformers	F125	67,472	39,578	15,244	4,318	558	-	7,695	80
528 596	Maint of Street Lighting & Signals	F130	59,079	-	-	-	-	-	-	59,079
530 597	Maintenance of Meters	F127	13,950	9,423	2,457	1,073	149	93	755	-
532 598	Maint of Misc. Distribution Plant	F131	685,683	415,179	103,746	91,100	33,980	12,089	25,801	3,789
534 TOTAL DISTRIBUTION EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732

CUSTOMER ACCOUNTS EXPENSE

540 901	Supervision	F136	-	-	-	-	-	-	-	-
542 902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
544 903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
546 904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
548 905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
550 TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-

552 Distribution - METER - Unbundled

CUSTOMER SERVICE EXPENSE

554 A	B	C	D	E	F	G	H	I	J	K
555 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
556 907	Supervision	F40	-	-	-	-	-	-	-	-
558 908	Customer Assistance	F40	-	-	-	-	-	-	-	-
560 909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
562 910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
564 TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-

567							SALES EXPENSE				
568											
569											
570	911	Supervision	F40	-	-	-	-	-	-	-	-
571											
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
573											
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-
575											
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
577											
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
579											
580											
581							ADMINISTRATION & GENERAL EXPENSE				
582											
583											
584	920	Administrative & General Salaries	F102D	-	-	-	-	-	-	-	-
585		Customer - System	F42	-	-	-	-	-	-	-	-
586		System Overheads	F102D	-	-	-	-	-	-	-	-
587		Administrative & General Salaries		-	-	-	-	-	-	-	-
588											
589	921	Office Supplies & expenses	F102D	-	-	-	-	-	-	-	-
590		Customer - System	F42	-	-	-	-	-	-	-	-
591		System Overheads	F102D	-	-	-	-	-	-	-	-
592		Office Supplies & expenses		-	-	-	-	-	-	-	-
593											
594	922	A&G Expenses Transferred	F102D	-	-	-	-	-	-	-	-
595											
596	923	Outside Services	F102D	-	-	-	-	-	-	-	-
597		Customer - System	F42	-	-	-	-	-	-	-	-
598		System Overheads	F102D	-	-	-	-	-	-	-	-
599		JBG	F102D	-	-	-	-	-	-	-	-
600		System Overheads	F102D	-	-	-	-	-	-	-	-
601		Outside Services		-	-	-	-	-	-	-	-
602											
603	924	Property Insurance									
604		S	F102D	-	-	-	-	-	-	-	-
605		CAGW	F102D	-	-	-	-	-	-	-	-
606		SO	F102D	-	-	-	-	-	-	-	-
607											
608	925	Injuries & Damages	F102D	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102D	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138D	-	-	-	-	-	-	-	-
619											
620	930	Misc General Expenses									
621		Situs	F138D	-	-	-	-	-	-	-	-
622		Customer	F138D	-	-	-	-	-	-	-	-
623		Labor	F138D	-	-	-	-	-	-	-	-
624		Labor	F138D	-	-	-	-	-	-	-	-
625		Customer	F138D	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102D	-	-	-	-	-	-	-	-
628											
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
632											
633											
634	TOTAL O & M EXPENSE			18,590,890	11,256,736	2,812,849	2,469,987	921,290	327,755	699,540	102,732

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
						DEPRECIATION EXPENSE					
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		-	-	-	-	-	-	-	-
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
656	403	Distribution Depreciation									
657		Land Rights	F118	20,793	11,397	2,882	3,893	1,485	-	1,119	18
658		Structures	F119	149,789	75,452	19,077	25,770	9,830	12,131	7,409	120
659		Station Equip	F120	2,268,474	1,161,968	293,784	396,866	151,380	148,537	114,098	1,841
660		Poles & Towers	F121	4,309,861	2,522,955	598,854	709,489	270,626	-	203,976	3,960
661		OH Conductors	F122	2,224,034	1,427,554	310,270	290,002	110,618	-	83,375	2,214
662		UG Conduit	F123	583,549	410,877	81,768	54,090	20,632	-	15,551	630
663		UG Conductor	F124	908,630	628,712	127,210	90,921	34,681	-	26,140	966
664		Line Transformer	F125	3,204,284	1,879,594	723,928	205,052	26,490	-	365,420	3,800
665		Services	F126	1,934,918	1,373,618	446,477	91,418	23,405	-	-	-
666		Meters	F127	797,545	538,718	140,466	61,318	8,513	5,340	43,189	-
667		Inst Cust Premises	F128	21,783	-	-	-	-	-	-	21,783
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	128,716	-	-	-	-	-	-	128,716
670		Total Distribution Expense		16,552,377	10,030,844	2,744,716	1,928,821	657,661	166,009	860,277	164,048
672	403GP	General Depreciation									
673		S	F107D	830,692	508,155	139,067	93,083	31,674	8,989	42,637	7,086
674		DGP	F105D	-	-	-	-	-	-	-	-
675		DGU	F105D	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105D	-	-	-	-	-	-	-	-
679		SO	F102D	500,423	306,121	83,776	56,075	19,081	5,415	25,685	4,269
680		CAEW	F105D	-	-	-	-	-	-	-	-
681		JBG	F105D	-	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		1,331,116	814,277	222,843	149,158	50,756	14,405	68,323	11,355
685	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
692	TOTAL DEPRECIATION EXPENSE			17,883,493	10,845,121	2,967,559	2,077,979	708,416	180,413	928,600	175,404
						AMORTIZATION EXPENSE					
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	85,656	35,759	11,160	18,367	7,377	9,693	3,160	140
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102D	2,143	1,311	359	240	82	23	110	18
701		DGU	F10								
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		87,798	37,070	11,518	18,607	7,459	9,716	3,270	159
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-

708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107D	111	68	19	12	4	1	6	1
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105D	-	-	-	-	-	-	-	-
713		SO	F102D	795,737	486,772	133,215	89,166	30,341	8,611	40,843	6,788
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105D	-	-	-	-	-	-	-	-
719		CAGE	F105D	-	-	-	-	-	-	-	-
720		CAGW	F105D	-	-	-	-	-	-	-	-
721		CAGE	F105D	-	-	-	-	-	-	-	-
722		JBG	F105D	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		795,848	486,840	133,233	89,179	30,346	8,612	40,849	6,789
727											
728	Distribution - METER - Unbundled						AMORTIZATION EXPENSE (continued)				
729											
730											
731	A	B	C	D	E	F	G	H	I	J	K
732	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733	404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
734											
735	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
736											
737	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
738											
739	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
740											
741	407	Amort of Prop Losses, Unrec Plant,	F110	10,711,840	5,541,212	1,483,343	1,715,809	673,357	826,898	415,149	56,072
742											
743											
744	TOTAL AMORTIZATION EXPENSE			11,595,487	6,065,122	1,628,095	1,823,594	711,162	845,226	459,268	63,020
745											

746											
747							TAX OTHER THAN INCOME				
748											
749											
750	408	Total Taxes Other Than Income	F101D	7,876,494	4,873,427	1,265,236	883,055	307,244	108,248	385,132	54,152
751											
752											
753							DEFERRED ITC				
754											
755											
756	41140	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
757											
758	41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
759											
760	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
761											
762											
763							DEFERRED INCOME TAXES				
764											
765											
766	41010	Deferred Income Tax - Federal-DR	F101D	4,695,378	2,905,174	754,240	526,411	183,156	64,529	229,587	32,281
767											
768	41011	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-
769											
770	41110	Deferred Income Tax - Federal-CR	F101D	(8,913,522)	(5,515,068)	(1,431,819)	(999,318)	(347,696)	(122,500)	(435,839)	(61,282)
771											
772	41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-
773											
774	TOTAL DEFERRED INCOME TAXES			(4,218,143)	(2,609,894)	(677,579)	(472,907)	(164,540)	(57,971)	(206,252)	(29,000)
775											
776											
777											
778											
779											
780	40911	State Income Taxes	F101D	-	-	-	-	-	-	-	-
781											
782	40910	Federal Income Tax	F101D	3,704,451	2,292,057	595,063	415,316	144,502	50,911	181,134	25,469
783											
784											
785	TOTAL OPERATING EXPENSES			55,432,674	32,722,570	8,591,223	7,197,024	2,628,075	1,454,583	2,447,423	391,776
786											
787											
788	Distribution - METER - Unbundled						STEAM GENERATION PLANT				
789											
790	A	B	C	D	E	F	G	H	I	J	K
791	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
792	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794		JBG	F10	-	-	-	-	-	-	-	-
795		Total 310		-	-	-	-	-	-	-	-
796											
797	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799		JBG	F10	-	-	-	-	-	-	-	-
800		Total 311		-	-	-	-	-	-	-	-

801											
802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818											
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-
829											
830											
831							NUCLEAR GENERATION				
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
849											
850											
851							HYDRAULIC GENERATION PLANT				
852											
853											
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
855											
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
857											
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
859											
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
861											
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
863											
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
865											
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-
871											

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
		Total 340		-	-	-	-	-	-	-	-
	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
		Total 341		-	-	-	-	-	-	-	-
	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
		Total 342		-	-	-	-	-	-	-	-
	343	Prime Movers	F10	-	-	-	-	-	-	-	-
		Total 343		-	-	-	-	-	-	-	-
	344	Generators	F10	-	-	-	-	-	-	-	-
		Total 344		-	-	-	-	-	-	-	-
	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
		Total 345		-	-	-	-	-	-	-	-
	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
	Total Other Generation Plant			-	-	-	-	-	-	-	-
	Experimental Plant										
	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
	TOTAL GENERATION PLANT			-	-	-	-	-	-	-	-
								TRANSMISSION PLANT			
	350	Land and Land Rights									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	352	Structures and Improvements									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	353	Station Equipment									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	354	Towers and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	355	Poles and Fixtures									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	356	Overhead Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	357	Underground Conduit									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	358	Underground Conductors									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	359	Roads and Trails									
		Demand	F12	-	-	-	-	-	-	-	-
		Direct Assigned	A	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-
	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-
	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-

946 Distribution - METER - Unbundled

947	A	B	C		D	E	F	G	H	I	J	K
					DISTRIBUTION PLANT							
948	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
949												
950	360	Land and Land Rights										
951		Demand Primary	F20A		2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
952		Assigned	A	1.00	-	-	-	-	-	-	-	-
953					2,253,569	1,235,214	312,303	421,883	160,922	-	121,290	1,957
954	361	Structures and Improvements										
955		Demand Primary	F20		9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
956		Assigned	A	1.00	-	-	-	-	-	-	-	-
957					9,139,025	4,603,534	1,163,924	1,572,321	599,744	740,172	452,038	7,292
958	362	Station Equipment										
959		Demand Primary	F20A		86,835,708	47,595,912	12,033,809	16,256,222	6,200,747	-	4,673,623	75,395
960		Assigned	A	1.00	6,084,299	-	-	-	-	6,084,299	-	-
961					92,920,006	47,595,912	12,033,809	16,256,222	6,200,747	6,084,299	4,673,623	75,395
962	364	Poles, Towers & Fixtures										
963		Demand Primary	F20A	1.00	114,395,926	62,702,068	15,853,140	21,415,679	8,168,762	-	6,156,953	99,324
964		Demand Secondary	F22	1.00	15,695,658	13,452,400	2,223,043	-	-	-	-	20,216
965		Assigned	A	1.00	-	-	-	-	-	-	-	-
966					130,091,585	76,154,468	18,076,184	21,415,679	8,168,762	-	6,156,953	119,540
967	365	Overhead Conductors										
968		Demand Primary	F20A	1.00	64,432,326	35,316,293	8,929,118	12,062,160	4,600,971	-	3,467,840	55,943
969		Demand Secondary	F22	1.00	28,072,583	24,060,386	3,976,040	-	-	-	-	36,157
970		Assigned	A	1.00	-	-	-	-	-	-	-	-
971					92,504,909	59,376,680	12,905,158	12,062,160	4,600,971	-	3,467,840	92,100
972	366	Underground Conduit										
973		Demand Primary	F20A	1.00	12,438,381	6,817,657	1,723,727	2,328,548	888,197	-	669,452	10,800
974		Demand Secondary	F22	1.00	12,683,009	10,870,324	1,796,349	-	-	-	-	16,335
975		Assigned	A	1.00	-	-	-	-	-	-	-	-
976					25,121,389	17,687,981	3,520,076	2,328,548	888,197	-	669,452	27,135
977	367	Underground Conductors										
978		Demand Primary	F20A	1.00	21,665,807	11,875,343	3,002,476	4,055,983	1,547,108	-	1,166,085	18,811
979		Demand Secondary	F22	1.00	18,868,061	16,171,395	2,672,364	-	-	-	-	24,301
980		Assigned	A	1.00	-	-	-	-	-	-	-	-
981					40,533,867	28,046,738	5,674,841	4,055,983	1,547,108	-	1,166,085	43,113
982	368	Line Transformers										
983		Demand Secondary	F21		134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
984		Assigned	A	1.00	-	-	-	-	-	-	-	-
985					134,087,822	78,654,269	30,293,788	8,580,698	1,108,531	-	15,291,531	159,006
986	369	Services										
987		Customer	F70		81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
988		Assigned	A	1.00	-	-	-	-	-	-	-	-
989					81,454,395	57,825,295	18,795,394	3,848,426	985,279	-	-	-
990	370	Meters										
991		Customer	F60A		16,436,147	11,176,960	2,914,304	1,272,192	176,629	-	896,061	-
992		Assigned	A	1.00	110,789	-	-	-	-	110,789	-	-
993					16,546,936	11,176,960	2,914,304	1,272,192	176,629	110,789	896,061	-
994	371	Install on Customers' Premises										
995		Demand Primary	F20	1.00	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-
997		Assigned	A	1.00	567,697	-	-	-	-	-	-	567,697
998					567,697	-	-	-	-	-	-	567,697
999	372	Leased Property										
1000		Demand Primary	F20	-	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-	-
1003					-	-	-	-	-	-	-	-
1004												
1005	373	Street Lights	A	1.00	4,359,303	-	-	-	-	-	-	4,359,303
1006												
1007												
1008	D00	Unclassified Dist Plant - Acct 300	F22		11,302,326	9,686,972	1,600,797	-	-	-	-	14,557
1009	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT				640,882,829	392,044,023	107,290,576	71,814,112	24,436,891	6,935,259	32,894,874	5,467,094
1011												

1012 Distribution - METER - Unbundled

1013

1014	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
1015	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1016	389	Land and Land Rights									
1017		S	F107D	783,433	479,245	131,155	87,788	29,872	8,478	40,212	6,683
1018		CN	F42	-	-	-	-	-	-	-	-
1019		DGU	F105D	-	-	-	-	-	-	-	-
1020		SG	F105D	-	-	-	-	-	-	-	-
1021		CAGW	F105D	-	-	-	-	-	-	-	-
1022		CAGE	F105D	-	-	-	-	-	-	-	-
1023		SO	F102D	150,615	92,135	25,215	16,877	5,743	1,630	7,731	1,285
1024		Total Land & Land Rights		934,048	571,381	156,370	104,665	35,615	10,108	47,942	7,968
1025											
1026	390	Structures and Improvements									
1027		S	F107D	10,191,214	6,234,220	1,706,117	1,141,976	388,591	110,283	523,089	86,937
1028		CAEE	F105D	-	-	-	-	-	-	-	-
1029		SE	F105D	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1032		CAGW	F105D	-	-	-	-	-	-	-	-
1033		CAGE	F105D	-	-	-	-	-	-	-	-
1034		JBG	F105D	-	-	-	-	-	-	-	-
1035		SO	F102D	2,135,625	1,306,415	357,526	239,307	81,431	23,110	109,616	18,218
1036											
1037		Total Structures and Improvements		12,326,839	7,540,635	2,063,643	1,381,284	470,023	133,394	632,705	105,155
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107D	308,153	188,505	51,588	34,530	11,750	3,335	15,817	2,629
1041		DGP	F105D	-	-	-	-	-	-	-	-
1042		DGU	F105D	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105D	-	-	-	-	-	-	-	-
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102D	1,463,608	895,325	245,023	164,005	55,807	15,838	75,123	12,485
1047		CAGW	F105D	-	-	-	-	-	-	-	-
1048		CAGE	F105D	-	-	-	-	-	-	-	-
1049		JBG	F105D	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105D	-	-	-	-	-	-	-	-
1052		CAGE	F105D	-	-	-	-	-	-	-	-
1053		CAGE	F105D	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		1,771,761	1,083,831	296,612	198,535	67,557	19,173	90,940	15,114
1055											
1056	392	Transportation Equipment									
1057		S	F107D	4,535,971	2,774,767	759,370	508,278	172,957	49,086	232,820	38,694
1058		SO	F102D	134,885	82,512	22,581	15,115	5,143	1,460	6,923	1,151
1059		SG	F105D	-	-	-	-	-	-	-	-
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105D	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105D	-	-	-	-	-	-	-	-
1064		CAGW	F105D	-	-	-	-	-	-	-	-
1065		CAGE	F105D	-	-	-	-	-	-	-	-
1066		JBG	F105D	-	-	-	-	-	-	-	-
1067		CAEW	F105D	-	-	-	-	-	-	-	-
1068		CAEE	F105D	-	-	-	-	-	-	-	-
1069		CAGE	F105D	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		4,670,856	2,857,279	781,951	523,393	178,100	50,545	239,743	39,845
1072											
1073	393	Stores Equipment									
1074		S	F107D	497,182	304,138	83,233	55,712	18,958	5,380	25,519	4,241
1075		DGP	F105D	-	-	-	-	-	-	-	-
1076		DGU	F105D	-	-	-	-	-	-	-	-
1077		SO	F102D	4,317	2,641	723	484	165	47	222	37
1078		SG	F105D	-	-	-	-	-	-	-	-
1079		CAGW	F105D	-	-	-	-	-	-	-	-
1080		CAGE	F105D	-	-	-	-	-	-	-	-
1081		JBG	F105D	-	-	-	-	-	-	-	-
1082		CAGE	F105D	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		501,499	306,779	83,956	56,195	19,122	5,427	25,741	4,278

1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107D	1,958,917	1,198,319	327,944	219,506	74,694	21,198	100,546	16,711
1087		DGP	F105D	-	-	-	-	-	-	-	-
1088		SG	F105D	-	-	-	-	-	-	-	-
1089		SO	F102D	36,300	22,206	6,077	4,068	1,384	393	1,863	310
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105D	-	-	-	-	-	-	-	-
1092		CAGW	F105D	-	-	-	-	-	-	-	-
1093		CAGE	F105D	-	-	-	-	-	-	-	-
1094		JBG	F105D	-	-	-	-	-	-	-	-
1095		CAEW	F105D	-	-	-	-	-	-	-	-
1096		CAEE	F105D	-	-	-	-	-	-	-	-
1097		CAGE	F105D	-	-	-	-	-	-	-	-
1098		CAGE	F102D	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		1,995,217	1,220,524	334,021	223,574	76,078	21,591	102,409	17,020
1100											
1101	395	Laboratory Equipment									
1102		S	F107D	1,027,202	628,365	171,964	115,103	39,167	11,116	52,724	8,763
1103		DGP	F105D	-	-	-	-	-	-	-	-
1104		DGU	F105D	-	-	-	-	-	-	-	-
1105		SO	F102D	102,046	62,424	17,084	11,435	3,891	1,104	5,238	871
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105D	-	-	-	-	-	-	-	-
1108		CAGW	F105D	-	-	-	-	-	-	-	-
1109		CAGE	F105D	-	-	-	-	-	-	-	-
1110		JBG	F105D	-	-	-	-	-	-	-	-
1111		CAEW	F105D	-	-	-	-	-	-	-	-
1112		CAEE	F105D	-	-	-	-	-	-	-	-
1113		CAGE	F105D	-	-	-	-	-	-	-	-
1114		CAGE	F102D	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		1,129,247	690,789	189,048	126,538	43,058	12,220	57,961	9,633
1116											
1117	396	Power Operated Equipment									
1118		S	F107D	6,835,148	4,181,231	1,144,276	765,912	260,624	73,966	350,831	58,308
1119		DGP	F105D	-	-	-	-	-	-	-	-
1120		DGU	F105D	-	-	-	-	-	-	-	-
1121		SO	F102D	84,528	51,708	14,151	9,472	3,223	915	4,339	721
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105D	-	-	-	-	-	-	-	-
1124		CAGW	F105D	-	-	-	-	-	-	-	-
1125		CAGE	F105D	-	-	-	-	-	-	-	-
1126		JBG	F105D	-	-	-	-	-	-	-	-
1127		CAEW	F105D	-	-	-	-	-	-	-	-
1128		CAEE	F105D	-	-	-	-	-	-	-	-
1129		CAGE	F105D	-	-	-	-	-	-	-	-
1130		CAGE	F102D	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		6,919,675	4,232,938	1,158,427	775,384	263,848	74,881	355,169	59,029
1132											
1133	397	Communication Equipment									
1134		S	F107D	10,659,582	6,520,732	1,784,527	1,194,459	406,450	115,352	547,129	90,932
1135		SGP	F105D	-	-	-	-	-	-	-	-
1136		SGU	F105D	-	-	-	-	-	-	-	-
1137		SO	F102D	2,794,686	1,709,579	467,860	313,158	106,561	30,242	143,444	23,840
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105D	-	-	-	-	-	-	-	-
		CAGE	F105D	-	-	-	-	-	-	-	-
1143		CAGE	F105D	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		13,454,267	8,230,311	2,252,387	1,507,618	513,012	145,594	690,573	114,773
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT				
1147											
1148	A	B	C	D	E	F	G	H	I	J	K
1149	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1150	398	Misc. Equipment									
1151		S	F107D	134,569	82,319	22,528	15,079	5,131	1,456	6,907	1,148
1152		SGP	F105D	-	-	-	-	-	-	-	-
1153		SGU	F105D	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
1155		SO	F102D	40,399	24,713	6,763	4,527	1,540	437	2,074	345
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105D	-	-	-	-	-	-	-	-
1158		JBG	F105D	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		174,968	107,032	29,291	19,606	6,672	1,893	8,981	1,493

1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											
1165	390L	General Capital Lease									
1166		S	F10	-	-	-	-	-	-	-	-
1167		SG	F10	-	-	-	-	-	-	-	-
1168		SO-U	F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		-	-	-	-	-	-	-	-
1171											
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102D	1,318,649	806,651	220,756	147,761	50,280	14,270	67,683	11,249
1176	GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			45,197,028	27,648,150	7,566,461	5,064,552	1,723,365	489,096	2,319,848	385,556
1179											
1180											
1181											
1182							INTANGIBLE PLANT				
1183											
1184	301	Organization									
1185		S	F107D	-	-	-	-	-	-	-	-
1186		SO	F102D	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189											
1190	302	Franchise & Consent									
1191		S	F107D	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105D	-	-	-	-	-	-	-	-
1193		DGP	F105D	-	-	-	-	-	-	-	-
1194		DGU	F105D	-	-	-	-	-	-	-	-
1195		Total Franchise & Consent		-	-	-	-	-	-	-	-
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107D	1,812,971	1,109,039	303,510	203,152	69,129	19,619	93,055	15,466
1199		SG/CAGW	F105D	-	-	-	-	-	-	-	-
1200		SO	F102D	11,231,227	6,870,422	1,880,226	1,258,515	428,247	121,538	576,470	95,809
1201		SE	F105D	-	-	-	-	-	-	-	-
1202		CN	F42	-	-	-	-	-	-	-	-
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105D	-	-	-	-	-	-	-	-
1205		JBG	F105D	-	-	-	-	-	-	-	-
1206		Total Miscellaneous Intangible Plant		13,044,198	7,979,461	2,183,737	1,461,667	497,376	141,157	669,525	111,274
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			13,044,198	7,979,461	2,183,737	1,461,667	497,376	141,157	669,525	111,274
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			699,124,055	427,671,634	117,040,775	78,340,332	26,657,631	7,565,512	35,884,247	5,963,924
1214											
1215											

1216 **Distribution - METER - Unbundled**

1217

1218

	A	B	C	D	E	F	G	H	I	J	K
				MISC RATE BASE							
1219	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1232											
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236											
1237	128	Pensions	F102D	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	-	-	-	-	-	-	-	-
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257											
1258	154	Materials and Supplies	F102D	-	-	-	-	-	-	-	-
1259		SG	F102D	-	-	-	-	-	-	-	-
1260		SE	F102D	-	-	-	-	-	-	-	-
1261		SO	F102D	-	-	-	-	-	-	-	-
1262		SNPPS	F102D	-	-	-	-	-	-	-	-
1263		SNPPH	F102D	-	-	-	-	-	-	-	-
1264		SNPD	F102D	0	0	0	0	0	0	0	0
1265		SNPT	F102D	-	-	-	-	-	-	-	-
1266		DGU	F102D	-	-	-	-	-	-	-	-
1267		DGP	F102D	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102D	-	-	-	-	-	-	-	-
1270		CAGW	F102D	-	-	-	-	-	-	-	-
1271		CAGE	F102D	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102D	-	-	-	-	-	-	-	-
1274		CAEE	F102D	-	-	-	-	-	-	-	-
1275		CAGE	F102D	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		0	0	0	0	0	0	0	0
1277											
1278	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-	-
1281											
1282	165	Prepayments	F102D	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102D	-	-	-	-	-	-	-	-
1285		SE	F102D	-	-	-	-	-	-	-	-
1286		SO	F102D	0	0	0	0	0	0	0	0
1287		Total Prepayments		0	0	0	0	0	0	0	0

1288											
1289	182	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-
1290		SG	F102D	-	-	-	-	-	-	-	-
1291		CAGE	F102D	-	-	-	-	-	-	-	-
1292		CAGE	F102D	-	-	-	-	-	-	-	-
1293		CAGW	F102D	-	-	-	-	-	-	-	-
1294		JBG	F102D	-	-	-	-	-	-	-	-
1295		SE	F102D	-	-	-	-	-	-	-	-
1296		CAEW	F102D	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102D	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-
1302		CAEW	F102D	-	-	-	-	-	-	-	-
1303		CAEE	F102D	-	-	-	-	-	-	-	-
1304		SG	F102D	-	-	-	-	-	-	-	-
1305		SO	F102D	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102D	-	-	-	-	-	-	-	-
		CAGE	F102D	-	-	-	-	-	-	-	-
		CAEW	F102D	-	-	-	-	-	-	-	-
		CAEE	F102D	-	-	-	-	-	-	-	-
		JBE	F102D	-	-	-	-	-	-	-	-
1312		EXCTAX	F102D	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137D	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137D	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			0	0	0	0	0	0	0	0
1326											
1327	Distribution - METER - Unbundled										
1328											
1329	A	B	C	D	E	F	G	H	I	J	K
1330	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102D	2,284	1,397	382	256	87	25	117	19
1335											
1336	2282	Accum Prov for Injuries & Damages	F102D	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102D	(40,922)	(25,033)	(6,851)	(4,585)	(1,560)	(443)	(2,100)	(349)
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	(7,825,157)	(3,536,417)	(2,851,322)	(497,727)	-	-	(440,094)	(499,596)
1348											
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1352											
1353	190	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1354		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1355		DOP	F138D	394,719	239,001	59,722	52,442	19,561	6,959	14,853	2,181
1356		CN	F104D	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104D	-	-	-	-	-	-	-	-
1359		JBE	F104D	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104D	-	-	-	-	-	-	-	-
1361		SNP	F104D	-	-	-	-	-	-	-	-
1362		SNPD	F104D	76,914	47,260	12,760	8,524	2,922	1,029	3,777	642
1363		Total Accum Deferred Income Taxes		471,633	286,261	72,482	60,967	22,482	7,988	18,629	2,823

1364											
1365	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-
1366											
1367	282	Accum Deferred Income Taxes	F104D	(56,531,636)	(34,735,842)	(9,378,818)	(6,265,334)	(2,147,351)	(756,518)	(2,775,932)	(471,840)
1368			F104D	-	-	-	-	-	-	-	-
1369			F104D	-	-	-	-	-	-	-	-
1370			F104D	(6,354)	(3,904)	(1,054)	(704)	(241)	(85)	(312)	(53)
1371			F104D	-	-	-	-	-	-	-	-
1372		DITBAL	F104D	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138D	104,601	63,336	15,826	13,897	5,184	1,844	3,936	578
1375		JBE	F104D	(92,730)	(56,978)	(15,384)	(10,277)	(3,522)	(1,241)	(4,553)	(774)
1376		SE	F104D	-	-	-	-	-	-	-	-
1377		SG	F104D	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(56,526,119)	(34,733,389)	(9,379,430)	(6,262,418)	(2,145,931)	(756,000)	(2,776,862)	(472,089)
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104D	(9,119)	(5,603)	(1,513)	(1,011)	(346)	(122)	(448)	(76)
1382		SG/CAGW	F104D	-	-	-	-	-	-	-	-
1383		SE	F104D	-	-	-	-	-	-	-	-
1384		SO	F138D	(16,085)	(9,740)	(2,434)	(2,137)	(797)	(284)	(605)	(89)
1385		GPS	F104D	(102,590)	(63,037)	(17,020)	(11,370)	(3,897)	(1,373)	(5,038)	(856)
1386		SNP	F104D	(13,360)	(8,209)	(2,217)	(1,481)	(507)	(179)	(656)	(112)
1387		TROJD	F104D	-	-	-	-	-	-	-	-
1388		SNPD	F104D	-	-	-	-	-	-	-	-
1389		JBE	F104D	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(141,155)	(86,589)	(23,183)	(15,998)	(5,548)	(1,957)	(6,747)	(1,133)
1391											
1392	255	Accum Investment Tax Credit	F104D	(4,174)	(2,565)	(692)	(463)	(159)	(56)	(205)	(35)
1393	TOTAL RATE BASE DEDUCTIONS			(64,063,610)	(38,096,334)	(12,188,614)	(6,719,969)	(2,130,629)	(750,443)	(3,207,261)	(970,360)
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-

1418											
1419											
1420							TRANSMISSION PLANT				
1421											
1422	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1423											
1424											
1425							DISTRIBUTION PLANT				
1426											
1427	108360	Land and Land Rights	F118	(416,644)	(228,369)	(57,739)	(77,999)	(29,752)	-	(22,424)	(362)
1428											
1429	108361	Structures and Improvements	F119	(1,906,861)	(960,529)	(242,853)	(328,065)	(125,137)	(154,437)	(94,318)	(1,522)
1430											
1431	108362	Station Equipment	F120	(31,817,242)	(16,297,574)	(4,120,562)	(5,566,381)	(2,123,231)	(2,083,358)	(1,600,320)	(25,816)
1432											
1433	Distribution - METER - Unbundled										
1434											
1435	A	B	C	D	E	F	G	H	I	J	K
1436	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1437											
1438	108364	Poles, Towers & Fixtures	F121	(82,327,093)	(48,193,555)	(11,439,323)	(13,552,687)	(5,169,515)	-	(3,896,363)	(75,649)
1439											
1440	108365	Overhead Conductors	F122	(40,997,527)	(26,315,328)	(5,719,475)	(5,345,865)	(2,039,118)	-	(1,536,923)	(40,818)
1441											
1442	108366	Underground Conduit	F123	(12,836,184)	(9,037,963)	(1,798,640)	(1,189,809)	(453,839)	-	(342,067)	(13,865)
1443											
1444	108367	Underground Conductors	F124	(17,207,254)	(11,906,274)	(2,409,058)	(1,721,828)	(656,771)	-	(495,021)	(18,302)
1445											
1446	108368	Line Transformers	F125	(71,104,727)	(41,709,159)	(16,064,333)	(4,550,213)	(587,837)	-	(8,108,866)	(84,319)
1447											
1448	108369	Services	F126	(37,176,722)	(26,392,129)	(8,578,434)	(1,756,466)	(449,693)	-	-	-
1449											
1450	108370	Meters	F127	(9,414,781)	(6,359,403)	(1,658,164)	(723,845)	(100,497)	(63,036)	(509,836)	-
1451											
1452	108371	Install on Customers' Premises	F128	(450,045)	-	-	-	-	-	-	(450,045)
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	(1,987,524)	-	-	-	-	-	-	(1,987,524)
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102D	302,002	184,742	50,558	33,841	11,515	3,268	15,501	2,576
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			(307,340,602)	(187,215,541)	(52,038,023)	(34,779,317)	(11,723,875)	(2,297,563)	(16,590,637)	(2,695,646)
1466											
1467							GENERAL PLANT				
1468	108GP	General Plant Accumulated Depr									
1469		S	F107D	(19,374,308)	(11,851,747)	(3,243,464)	(2,170,988)	(738,743)	(209,657)	(994,434)	(165,274)
1470		SG-P	F105D	-	-	-	-	-	-	-	-
1471		SG-U	F105D	-	-	-	-	-	-	-	-
1472		CAGW	F105D	-	-	-	-	-	-	-	-
1473		CN	F42	-	-	-	-	-	-	-	-
1474		SO	F102D	(2,689,896)	(1,645,477)	(450,317)	(301,416)	(102,566)	(29,108)	(138,065)	(22,946)
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105D	-	-	-	-	-	-	-	-
1477		CAGE	F105D	-	-	-	-	-	-	-	-
1478		CAGE	F105D	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(22,064,204)	(13,497,224)	(3,693,781)	(2,472,404)	(841,309)	(238,766)	(1,132,499)	(188,220)
1480											
1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(22,064,204)	(13,497,224)	(3,693,781)	(2,472,404)	(841,309)	(238,766)	(1,132,499)	(188,220)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(329,404,805)	(200,712,765)	(55,731,805)	(37,251,721)	(12,565,184)	(2,536,329)	(17,723,136)	(2,883,866)
1494											
1495											

1496							ACCUMULATED AMORTIZATION				
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	(1,528,797)	(749,884)	(213,459)	(270,712)	(104,687)	(120,549)	(63,880)	(5,627)
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	(29,676)	(14,556)	(4,144)	(5,255)	(2,032)	(2,340)	(1,240)	(109)
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		(1,558,473)	(764,441)	(217,602)	(275,967)	(106,719)	(122,889)	(65,120)	(5,736)
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107D	(12,540)	(7,671)	(2,099)	(1,405)	(478)	(136)	(644)	(107)
1512		DGP	F105D	-	-	-	-	-	-	-	-
1513		DGU	F105D	-	-	-	-	-	-	-	-
1514		CAEW	F105D	-	-	-	-	-	-	-	-
1515		CAEE	F105D	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105D	-	-	-	-	-	-	-	-
1518		SG-P	F105D	-	-	-	-	-	-	-	-
1519		SG-U	F105D	-	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105D	-	-	-	-	-	-	-	-
1522		CAGE	F105D	-	-	-	-	-	-	-	-
1523		CAGW	F105D	-	-	-	-	-	-	-	-
1524		CAGE	F105D	-	-	-	-	-	-	-	-
1525		JBG	F105D	(167,790)	(102,642)	(28,090)	(18,802)	(6,398)	(1,816)	(8,612)	(1,431)
1526		SO	F102D	(7,828,501)	(4,788,889)	(1,310,574)	(877,222)	(298,501)	(84,715)	(401,817)	(66,782)
1527		Total Accum Prov for Amort-Intangible		(8,008,831)	(4,899,202)	(1,340,763)	(897,429)	(305,377)	(86,667)	(411,073)	(68,320)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(9,567,304)	(5,663,642)	(1,558,366)	(1,173,396)	(412,096)	(209,556)	(476,193)	(74,056)

CustomerTotal - **Customer - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		9,029,578	7,226,990	1,220,594	111,443	78,340	65,488	219,228	107,494
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
16		Depreciation Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
17		Amortization Expense		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
18		Taxes Other Than Income		243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
19		Income Taxes - Federal		493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		2,337	1,929	131	152	57	69	(1)	-
24											
25		Total Operating Expenses		8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435
26											
27		Operating Revenue For Return		50,080	45,270	12,463	(10,249)	303	35	1,200	1,059
28											
29											
30		Rate Base :									
31		Electric Plant In Service		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		-	-	-	-	-	-	-	-
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-
38		Misc Deferred Debits		-	-	-	-	-	-	-	-
39		Cash Working Capital		-	-	-	-	-	-	-	-
40		Weatherization Loans		-	-	-	-	-	-	-	-
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
47		Accum Provision For Amortization		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
48		Accum Deferred Income Taxes		(941,312)	(724,864)	(157,799)	(6,014)	(2,973)	1,322	(32,516)	(18,468)
49		Unamortized ITC		-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		(15,001,303)	(11,473,150)	(2,426,989)	(285,115)	(58,599)	485	(490,363)	(267,571)
55											
56		Total Rate Base		912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
57											
58											
59		Return On Rate Base		5.49%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.02%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B		C	D	E	F	G	H	I	J	K
		DESCRIPTION		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base			912,625	841,002	150,703	(140,799)	6,246	1,461	31,345	22,668
80												
81												
82		Return On Ratebase ($$)		5.77%	52,672	48,539	8,698	(8,126)	360	84	1,809	1,308
83		Operating & Maintenance Expense			7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
84		Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85		Depreciation Expense			55,677	43,083	9,018	505	227	3	1,825	1,015
86		Amortization Expense			993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
87		Taxes Other Than Income			243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
88		Federal Income Taxes			493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
89		FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
90		State Income Taxes			-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes			(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
93		Investment Tax Credit			-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses			2,337	1,929	131	152	57	69	(1)	-
95		Revenue Credits			385,863	340,350	3,857	30,304	6,346	536	(6,193)	10,663
96												
97		Total Revenue Requirements			9,418,032	7,570,609	1,220,686	143,870	84,744	66,074	213,643	118,406
98		Operating Revenues			9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
99												
100		Increase / (Decrease) Required to										
101		Earn Equal Rates of Return			2,592	3,268	(3,765)	2,123	58	49	609	249
102												
103		Existing Revenues			9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
104			check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)										
106		Over Existing Rates To										
107		Equal Authorized RoE & RoR			0.03%	0.04%	-0.31%	1.50%	0.07%	0.07%	0.29%	0.21%

Customer - Total - Unbundled

	A	B	WCA Method 0		D	E	F	G	H	I	J	K
							ELECTRIC REVENUES					
	FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		7,567,340	7,567,340	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		1,645,257	-	1,224,451	141,747	-	66,024	213,035	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					1,645,257	-	1,224,451	141,747	-	66,024	213,035	-
126												
127	444	Public Street & Highway Lighting	A		202,843	-	-	-	84,686	-	-	118,157
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				9,415,441	7,567,340	1,224,451	141,747	84,686	66,024	213,035	118,157
136												
137	447	Sales for Resale	F30		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F30		-	-	-	-	-	-	-	-
142		Energy	F30		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140C		6,719	5,378	905	84	58	49	164	80
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit		F40	1.00	(294,837)	(251,791.00)	(15,611.00)	(16,386.00)	(3,315.00)	(206.00)	(77.00)	(7,451.00)
153												
154	Paperless Bill Credit		F40	1.00	(267,673)	(227,903.00)	(14,368.00)	(15,198.00)	(3,142.00)	(362.00)	(136.00)	(6,564.00)
155												
156												
157	Total Sales from Electricity				8,859,649	7,093,024	1,195,377	110,247	78,288	65,505	212,985	104,222
158												

159	Other Electric Operating Revenues											
160	450	Forfeited Discounts & Interest	A	1.00	(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
161		Customers	F40		-	-	-	-	-	-	-	-
162					(884)	(642)	(83)	(106)	(28)	(18)	(7)	(1)
163												
164	451	Misc Electric Revenue	A	1.00	168,973	133,158	25,027	1,287	80	1	6,181	3,238
165		Demand	F10		-	-	-	-	-	-	-	-
166		Customer	F40		0	0	0	0	0	0	0	0
167					168,973	133,158	25,027	1,287	80	1	6,181	3,238
168												
169	453	Water Sales	F12		-	-	-	-	-	-	-	-
170												
171	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175		Customer	F40		1,840	1,450	273	14	1	0	67	35
176					1,840	1,450	273	14	1	0	67	35
177												
178	456	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		-	-	-	-	-	-	-	-
181		SO	F12		-	-	-	-	-	-	-	-
182		SG	F40		-	-	-	-	-	-	-	-
183		JBG	F12		-	-	-	-	-	-	-	-
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					-	-	-	-	-	-	-	-
189												
190	Total Other Electric Operating Revenues				169,929	133,966	25,217	1,195	53	(17)	6,242	3,272
191												
192	Total Electric Operating Revenues				9,029,578	7,226,990	1,220,594	111,443	78,340	65,488	219,228	107,494
193												
194	Miscellaneous Revenues											
195	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
201												
202	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-
203												
204	Miscellaneous Expenses											
205	4311	Interest on Customer Deposits	F80		2,337	1,929	131	152	57	69	(1)	-
206												
207	Net Miscellaneous Revenues And Expense				2,337	1,929	131	152	57	69	(1)	-
208												
209	Distribution - METER - Unbundled											
210								STEAM POWER GENERATION				
211												

212	A	B	C	D	E	F	G	H	I	J	K
213	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-
		JBG	F10	-	-	-	-	-	-	-	-
216		CAGW	F10	-	-	-	-	-	-	-	-
217		Total 500		-	-	-	-	-	-	-	-
218											
219	501	Fuel Related	F10	-	-	-	-	-	-	-	-
220		S	F10	-	-	-	-	-	-	-	-
221		SE	F10	-	-	-	-	-	-	-	-
222		CAGW	F10	-	-	-	-	-	-	-	-
223		CAGE	F10	-	-	-	-	-	-	-	-
224		CAEW	F10	-	-	-	-	-	-	-	-
225		CAEE	F10	-	-	-	-	-	-	-	-
226		JBE	F10	-	-	-	-	-	-	-	-
227		CAEE	F10	-	-	-	-	-	-	-	-
228		JBG	F10	-	-	-	-	-	-	-	-
229		Total 501		-	-	-	-	-	-	-	-
230											
231	501NPC	Fuel Related - NPC									
232		S	F30	-	-	-	-	-	-	-	-
233		CAEW	F30	-	-	-	-	-	-	-	-
234		Total Fuel Related		-	-	-	-	-	-	-	-
235											
236											
237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-
258											
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-
265											

266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-
269											
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-
276											
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-
281											
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-
288											
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-
295											
296	Total Steam Power Generation			-	-	-	-	-	-	-	-
297											
298											
299							NUCLEAR POWER GENERATION				
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											
326											

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				HYDRAULIC POWER GENERATION							
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-	-
338											
339	536	Water For Power	F10	-	-	-	-	-	-	-	-
340											
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
346											
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
348											
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
350											
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
352											
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
354											
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
365											
366											
367				OTHER POWER GENERATION							
368											
369											
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
371											
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374											
375											
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	-	-	-	-	-	-	-	-
379		Total 547		-	-	-	-	-	-	-	-
380											
381	548	Generation Expense	F10	-	-	-	-	-	-	-	-
382		CAGW	F10	-	-	-	-	-	-	-	-
383		Total 548		-	-	-	-	-	-	-	-
384											
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
386		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
387											
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	-	-	-	-	-	-	-	-
391		Total 550		-	-	-	-	-	-	-	-
392											

393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
394												
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
396		CAGW	F10	-	-	-	-	-	-	-	-
397		Total 553		-	-	-	-	-	-	-	-
398												
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		-	-	-	-	-	-	-	-
402												
403	Total Other Power Generation			-	-	-	-	-	-	-	-
404												
405												
406							OTHER POWER SUPPLY					
407												
408												
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-
410		SG	F10	-	-	-	-	-	-	-	-
411		SE	F10	-	-	-	-	-	-	-	-
412												
413	555NPC	Purchased Power-NPC										
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	-	-	-	-	-	-	-	-
418		Total 555		-	-	-	-	-	-	-	-
419												
420												
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
422												
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-
424												
425												
426	Embedded Cost Differentials											
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
433				-	-	-	-	-	-	-	-
434												
435	Total Other Power Supply			-	-	-	-	-	-	-	-
436												
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
438												

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

442	A	B	C	D	E	F	G	H	I	J	K
443	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
444	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
446	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
448	562	Station Expense	F12	-	-	-	-	-	-	-	-
450	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
452	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456	565NPC	Transmission of Electricity by Others-NPC									
457		CAGW	F12	-	-	-	-	-	-	-	-
458		SE	F12	-	-	-	-	-	-	-	-
459		SE	F12	-	-	-	-	-	-	-	-
460				-	-	-	-	-	-	-	-
462	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
464	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
466	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
468	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
470	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
472	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
474	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
476	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
479	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

491 Distribution - METER - Unbundled

DISTRIBUTION EXPENSE

494 A	B	C	D	E	F	G	H	I	J	K
495 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
496 580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
498 581	Load Dispatching	F20	-	-	-	-	-	-	-	-
500 582	Station Expense	F120	-	-	-	-	-	-	-	-
502 583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
504 584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506 585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
508 586	Meter Expenses	F127	-	-	-	-	-	-	-	-
510 587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
512 588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
514 589	Rents	F131	-	-	-	-	-	-	-	-
516 590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
518 591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
520 592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
522 593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
524 594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
526 595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
528 596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
530 597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
532 598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
534 TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

540 901	Supervision	F136	156,805	124,901	19,877	4,167	1,629	1,499	3,291	1,442
542 902	Meter Reading Expense	F41	1,189,896	963,617	181,115	10,031	4,209	1,062	29,863	-
544 903	Customer Receipts & Collections	F42	3,326,891	2,574,339	538,880	30,170	13,556	204	109,066	60,676
546 904	Uncollectible Accounts	F80	2,079,869	1,716,529	116,199	135,095	50,750	61,793	(497)	-
548 905	Misc. Customer Accounts Exp	F136	157	125	20	4	2	1	3	1
550 TOTAL CUSTOMER ACCOUNTS EXPENSE			6,753,617	5,379,510	856,091	179,466	70,145	64,559	141,726	62,120

552 Distribution - METER - Unbundled

553

554

555 A FERC ACCT	B DESCRIPTION	C COSFactor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F Small General Service Schedule 24	G Large General Service < 1,000 kW Schedule 36	H Large General Service > 1,000 kW Schedule 48	I Large General Dedicated Facilities Schedule 48	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51-54, 57
			CUSTOMER SERVICE EXPENSE							
556 907	Supervision	F40	38	30	6	0	0	0	1	1
558 908	Customer Assistance	F40	373,106	294,024	55,263	2,842	176	3	13,649	7,149
560 909	Informational & Instructional Adv	F40	329,451	259,622	48,797	2,510	156	2	12,052	6,312
562 910	Misc. Customer Service	F40	98	77	15	1	0	0	4	2
564 TOTAL CUSTOMER SERVICE EXPENSE			702,693	553,753	104,080	5,353	332	5	25,706	13,464
567			SALES EXPENSE							
570 911	Supervision	F40	-	-	-	-	-	-	-	-
572 912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
574 913	Advertising Expense	F40	-	-	-	-	-	-	-	-
576 916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
578 TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
581			ADMINISTRATION & GENERAL EXPENSE							
584 920	Administrative & General Salaries	F102C	-	-	-	-	-	-	-	-
585	Customer - System	F42	-	-	-	-	-	-	-	-
586	System Overheads	F102C	-	-	-	-	-	-	-	-
587	Administrative & General Salaries		-	-	-	-	-	-	-	-
589 921	Office Supplies & expenses	F102C	-	-	-	-	-	-	-	-
590	Customer - System	F42	-	-	-	-	-	-	-	-
591	System Overheads	F102C	-	-	-	-	-	-	-	-
592	Office Supplies & expenses		-	-	-	-	-	-	-	-
594 922	A&G Expenses Transferred	F102C	-	-	-	-	-	-	-	-
596 923	Outside Services	F102C	-	-	-	-	-	-	-	-
597	Customer - System	F42	-	-	-	-	-	-	-	-
598	System Overheads	F102C	-	-	-	-	-	-	-	-
599	JBG	F102C	-	-	-	-	-	-	-	-
600	System Overheads	F102C	-	-	-	-	-	-	-	-
601	Outside Services		-	-	-	-	-	-	-	-

602

603	924	Property Insurance									
604		S	F102C	-	-	-	-	-	-	-	-
605		CAGW	F102C	-	-	-	-	-	-	-	-
606		SO	F102C	-	-	-	-	-	-	-	-
607											
608	925	Injuries & Damages	F102C	-	-	-	-	-	-	-	-
609		Injuries & Damages	F102C	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138C	-	-	-	-	-	-	-	-
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138C	-	-	-	-	-	-	-	-
619											
620	930	Misc General Expenses									
621		Situs	F138C	-	-	-	-	-	-	-	-
622		Customer	F138C	-	-	-	-	-	-	-	-
623		Labor	F138C	-	-	-	-	-	-	-	-
624		Labor	F138C	-	-	-	-	-	-	-	-
625		Customer	F138C	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102C	-	-	-	-	-	-	-	-
628											
629	935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			-	-	-	-	-	-	-	-
632											
633											
634	TOTAL O & M EXPENSE			7,456,310	5,933,263	960,170	184,819	70,478	64,564	167,432	75,583
635											
636	Distribution - METER - Unbundled										
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		-	-	-	-	-	-	-	-
653											
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-
655											

DEPRECIATION EXPENSE

656	403	Distribution Depreciation									
657		Land Rights	F118	-	-	-	-	-	-	-	-
658		Structures	F119	-	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-	-
661		OH Conductors	F122	-	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-	-
671											
672	403GP	General Depreciation									
673		S	F107C	-	-	-	-	-	-	-	-
674		DGP	F105C	-	-	-	-	-	-	-	-
675		DGU	F105C	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	55,677	43,083	9,018	505	227	3	1,825	1,015
678		SG/CAGW/CAGE	F105C	-	-	-	-	-	-	-	-
679		SO	F102C	-	-	-	-	-	-	-	-
680		CAEW	F105C	-	-	-	-	-	-	-	-
681		JBG	F105C	-	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		55,677	43,083	9,018	505	227	3	1,825	1,015
684											
685	403GV0	General Vehicles	F105C	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			55,677	43,083	9,018	505	227	3	1,825	1,015
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	-	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102C	-	-	-	-	-	-	-	-
701		DGU	F10								
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107C	-	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105C	-	-	-	-	-	-	-	-
713		SO	F102C	-	-	-	-	-	-	-	-
714		CN	F42	993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
715		SG-P	F10	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105C	-	-	-	-	-	-	-	-
719		CAGE	F105C	-	-	-	-	-	-	-	-
720		CAGW	F105C	-	-	-	-	-	-	-	-
721		CAGE	F105C	-	-	-	-	-	-	-	-
722		JBG	F105C	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
727											

728 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

731 A	B	C	D	E	F	G	H	I	J	K
732 FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733 404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
735 404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
737 405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
739 406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
741 407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
744 TOTAL AMORTIZATION EXPENSE			993,350	768,652	160,900	9,008	4,048	61	32,565	18,117
747						TAX OTHER THAN INCOME				
750 408	Total Taxes Other Than Income	F101C	243,961	224,815	40,286	(37,638)	1,670	390	8,379	6,060
753						DEFERRED ITC				
756 41140	Deferred I T C - Federal	F101C	-	-	-	-	-	-	-	-
758 41141	Deferred I T C - Idaho	F101C	-	-	-	-	-	-	-	-
760 TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
763						DEFERRED INCOME TAXES				
766 41010	Deferred Income Tax - Federal-DR	F101C	(35,733)	(32,929)	(5,901)	5,513	(245)	(57)	(1,227)	(888)
768 41011	Deferred Income Tax - State-DR	F101C	-	-	-	-	-	-	-	-
770 41110	Deferred Income Tax - Federal-CR	F101C	(230,223)	(212,155)	(38,017)	35,519	(1,576)	(368)	(7,907)	(5,718)
772 41111	Deferred Income Tax - State-CR	F101C	-	-	-	-	-	-	-	-
774 TOTAL DEFERRED INCOME TAXES			(265,956)	(245,084)	(43,918)	41,031	(1,820)	(426)	(9,134)	(6,606)
780 40911	State Income Taxes	F101C	-	-	-	-	-	-	-	-
782 40910	Federal Income Tax	F101C	493,817	455,063	81,545	(76,186)	3,379	790	16,960	12,266
785 TOTAL OPERATING EXPENSES			8,979,497	7,181,720	1,208,132	121,692	78,038	65,453	218,027	106,435

Distribution - METER - Unbundled

STEAM GENERATION PLANT

788	A	B	C	D	E	F	G	H	I	J	K
790											
791	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
792	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794		JBG	F10	-	-	-	-	-	-	-	-
795		Total 310		-	-	-	-	-	-	-	-
796											
797	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799		JBG	F10	-	-	-	-	-	-	-	-
800		Total 311		-	-	-	-	-	-	-	-
801											
802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818											
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-
829											
830											
831							NUCLEAR GENERATION				
832											
833											
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-
835											
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-
837											
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
839											
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
841											
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-
843											
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
845											
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-
847											
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-
849											

				HYDRAULIC GENERATION PLANT							
850											
851											
852											
853											
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-
855											
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-
857											
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-
859											
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-
861											
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
863											
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
865											
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-
867											
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-
869											
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-
871											
872	Distribution - METER - Unbundled										
873	A	B	C	D	E	F	G	H	I	J	K
874	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
876		Total 340		-	-	-	-	-	-	-	-
877											
878	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
879		Total 341		-	-	-	-	-	-	-	-
880											
881	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
882		Total 342		-	-	-	-	-	-	-	-
883											
884	343	Prime Movers	F10	-	-	-	-	-	-	-	-
885		Total 343		-	-	-	-	-	-	-	-
886											
887	344	Generators	F10	-	-	-	-	-	-	-	-
888		Total 344		-	-	-	-	-	-	-	-
889											
890	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
891		Total 345		-	-	-	-	-	-	-	-
892											
893	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
894											
895	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
896											
897	Total Other Generation Plant			-	-	-	-	-	-	-	-
898											
899	Experimental Plant										
900	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
901											
902	TOTAL GENERATION PLANT			-	-	-	-	-	-	-	-
903											

					TRANSMISSION PLANT							
904												
905	350	Land and Land Rights										
906		Demand	F12		-	-	-	-	-	-	-	-
907		Direct Assigned	A	-	-	-	-	-	-	-	-	-
908					-	-	-	-	-	-	-	-
909	352	Structures and Improvements										
910		Demand	F12		-	-	-	-	-	-	-	-
911		Direct Assigned	A	-	-	-	-	-	-	-	-	-
912					-	-	-	-	-	-	-	-
913	353	Station Equipment										
914		Demand	F12		-	-	-	-	-	-	-	-
915		Direct Assigned	A	-	-	-	-	-	-	-	-	-
916					-	-	-	-	-	-	-	-
917	354	Towers and Fixtures										
918		Demand	F12		-	-	-	-	-	-	-	-
919		Direct Assigned	A	-	-	-	-	-	-	-	-	-
920					-	-	-	-	-	-	-	-
921	355	Poles and Fixtures										
922		Demand	F12		-	-	-	-	-	-	-	-
923		Direct Assigned	A	-	-	-	-	-	-	-	-	-
924					-	-	-	-	-	-	-	-
925	356	Overhead Conductors										
926		Demand	F12		-	-	-	-	-	-	-	-
927		Direct Assigned	A	-	-	-	-	-	-	-	-	-
928					-	-	-	-	-	-	-	-
929	357	Underground Conduit										
930		Demand	F12		-	-	-	-	-	-	-	-
931		Direct Assigned	A	-	-	-	-	-	-	-	-	-
932					-	-	-	-	-	-	-	-
933	358	Underground Conductors										
934		Demand	F12		-	-	-	-	-	-	-	-
935		Direct Assigned	A	-	-	-	-	-	-	-	-	-
936					-	-	-	-	-	-	-	-
937	359	Roads and Trails										
938		Demand	F12		-	-	-	-	-	-	-	-
939		Direct Assigned	A	-	-	-	-	-	-	-	-	-
940					-	-	-	-	-	-	-	-
941												
942	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-
943	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
944												
945	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-
946	Distribution - METER - Unbundled							DISTRIBUTION PLANT				
947	A	B	C		D	E	F	G	H	I	J	K
948	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
949												
950	360	Land and Land Rights										
951		Demand Primary	F20A		-	-	-	-	-	-	-	-
952		Assigned	A	-	-	-	-	-	-	-	-	-
953					-	-	-	-	-	-	-	-
954	361	Structures and Improvements										
955		Demand Primary	F20		-	-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-	-	-
957					-	-	-	-	-	-	-	-
958	362	Station Equipment										
959		Demand Primary	F20A		-	-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-	-	-
961					-	-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures										
963		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-	-	-
966					-	-	-	-	-	-	-	-
967	365	Overhead Conductors										
968		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-	-	-
971					-	-	-	-	-	-	-	-

972	366	Underground Conduit										
973		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
974		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
975		Assigned	A	-	-	-	-	-	-	-	-	-
976					-	-	-	-	-	-	-	-
977	367	Underground Conductors										
978		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
979		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
980		Assigned	A	-	-	-	-	-	-	-	-	-
981					-	-	-	-	-	-	-	-
982	368	Line Transformers										
983		Demand Secondary	F21		-	-	-	-	-	-	-	-
984		Assigned	A	-	-	-	-	-	-	-	-	-
985					-	-	-	-	-	-	-	-
986	369	Services										
987		Customer	F70		-	-	-	-	-	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-	-
989					-	-	-	-	-	-	-	-
990	370	Meters										
991		Customer	F60A		-	-	-	-	-	-	-	-
992		Assigned	A	-	-	-	-	-	-	-	-	-
993					-	-	-	-	-	-	-	-
994	371	Install on Customers' Premises										
995		Demand Primary	F20	-	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
997		Assigned	A	-	-	-	-	-	-	-	-	-
998					-	-	-	-	-	-	-	-
999	372	Leased Property										
1000		Demand Primary	F20	-	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-	-
1003					-	-	-	-	-	-	-	-
1004												
1005	373	Street Lights	A	-	-	-	-	-	-	-	-	-
1006												
1007												
1008	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
1009	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-
1011												
1012	Distribution - METER - Unbundled								GENERAL PLANT			
1013												
1014	A	B	C		D	E	F	G	H	I	J	K
1015	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1016	389	Land and Land Rights										
1017		S	F107C		-	-	-	-	-	-	-	-
1018		CN	F42		76,095	58,882	12,326	690	310	5	2,495	1,388
1019		DGU	F105C		-	-	-	-	-	-	-	-
1020		SG	F105C		-	-	-	-	-	-	-	-
1021		CAGW	F105C		-	-	-	-	-	-	-	-
1022		CAGE	F105C		-	-	-	-	-	-	-	-
1023		SO	F102C		-	-	-	-	-	-	-	-
1024		Total Land & Land Rights			76,095	58,882	12,326	690	310	5	2,495	1,388
1025												
1026	390	Structures and Improvements										
1027		S	F107C		-	-	-	-	-	-	-	-
1028		CAEE	F105C		-	-	-	-	-	-	-	-
1029		SE	F105C		-	-	-	-	-	-	-	-
1030		CN	F42		553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
1031		SG/CAGE/CAGW	F105C		-	-	-	-	-	-	-	-
1032		CAGW	F105C		-	-	-	-	-	-	-	-
1033		CAGE	F105C		-	-	-	-	-	-	-	-
1034		JBG	F105C		-	-	-	-	-	-	-	-
1035		SO	F102C		-	-	-	-	-	-	-	-
1036												
1037		Total Structures and Improvements			553,445	428,254	89,645	5,019	2,255	34	18,144	10,094
1038												

1039	391	Office Furniture & Equipment									
1040		S	F107C	-	-	-	-	-	-	-	-
1041		DGP	F105C	-	-	-	-	-	-	-	-
1042		DGU	F105C	-	-	-	-	-	-	-	-
1043		CN	F42	252,284	195,216	40,864	2,288	1,028	15	8,271	4,601
1044		SG	F105C	-	-	-	-	-	-	-	-
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102C	-	-	-	-	-	-	-	-
1047		CAGW	F105C	-	-	-	-	-	-	-	-
1048		CAGE	F105C	-	-	-	-	-	-	-	-
1049		JBG	F105C	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105C	-	-	-	-	-	-	-	-
1052		CAGE	F105C	-	-	-	-	-	-	-	-
1053		CAGE	F105C	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		252,284	195,216	40,864	2,288	1,028	15	8,271	4,601
1055											
1056	392	Transportation Equipment									
1057		S	F107C	-	-	-	-	-	-	-	-
1058		SO	F102C	-	-	-	-	-	-	-	-
1059		SG	F105C	-	-	-	-	-	-	-	-
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105C	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105C	-	-	-	-	-	-	-	-
1064		CAGW	F105C	-	-	-	-	-	-	-	-
1065		CAGE	F105C	-	-	-	-	-	-	-	-
1066		JBG	F105C	-	-	-	-	-	-	-	-
1067		CAEW	F105C	-	-	-	-	-	-	-	-
1068		CAEE	F105C	-	-	-	-	-	-	-	-
1069		CAGE	F105C	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		-	-	-	-	-	-	-	-
1072											
1073	393	Stores Equipment									
1074		S	F107C	-	-	-	-	-	-	-	-
1075		DGP	F105C	-	-	-	-	-	-	-	-
1076		DGU	F105C	-	-	-	-	-	-	-	-
1077		SO	F102C	-	-	-	-	-	-	-	-
1078		SG	F105C	-	-	-	-	-	-	-	-
1079		CAGW	F105C	-	-	-	-	-	-	-	-
1080		CAGE	F105C	-	-	-	-	-	-	-	-
1081		JBG	F105C	-	-	-	-	-	-	-	-
1082		CAGE	F105C	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		-	-	-	-	-	-	-	-
1084											
1085	394	Tools, Shop & Garage Equipment									
1086		S	F107C	-	-	-	-	-	-	-	-
1087		DGP	F105C	-	-	-	-	-	-	-	-
1088		SG	F105C	-	-	-	-	-	-	-	-
1089		SO	F102C	-	-	-	-	-	-	-	-
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105C	-	-	-	-	-	-	-	-
1092		CAGW	F105C	-	-	-	-	-	-	-	-
1093		CAGE	F105C	-	-	-	-	-	-	-	-
1094		JBG	F105C	-	-	-	-	-	-	-	-
1095		CAEW	F105C	-	-	-	-	-	-	-	-
1096		CAEE	F105C	-	-	-	-	-	-	-	-
1097		CAGE	F105C	-	-	-	-	-	-	-	-
1098		CAGE	F102C	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
1100											

1101	395	Laboratory Equipment										
1102		S	F107C	-	-	-	-	-	-	-	-
1103		DGP	F105C	-	-	-	-	-	-	-	-
1104		DGU	F105C	-	-	-	-	-	-	-	-
1105		SO	F102C	-	-	-	-	-	-	-	-
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105C	-	-	-	-	-	-	-	-
1108		CAGW	F105C	-	-	-	-	-	-	-	-
1109		CAGE	F105C	-	-	-	-	-	-	-	-
1110		JBG	F105C	-	-	-	-	-	-	-	-
1111		CAEW	F105C	-	-	-	-	-	-	-	-
1112		CAEE	F105C	-	-	-	-	-	-	-	-
1113		CAGE	F105C	-	-	-	-	-	-	-	-
1114		CAGE	F102C	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		-	-	-	-	-	-	-	-
1116											
1117	396	Power Operated Equipment										
1118		S	F107C	-	-	-	-	-	-	-	-
1119		DGP	F105C	-	-	-	-	-	-	-	-
1120		DGU	F105C	-	-	-	-	-	-	-	-
1121		SO	F102C	-	-	-	-	-	-	-	-
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105C	-	-	-	-	-	-	-	-
1124		CAGW	F105C	-	-	-	-	-	-	-	-
1125		CAGE	F105C	-	-	-	-	-	-	-	-
1126		JBG	F105C	-	-	-	-	-	-	-	-
1127		CAEW	F105C	-	-	-	-	-	-	-	-
1128		CAEE	F105C	-	-	-	-	-	-	-	-
1129		CAGE	F105C	-	-	-	-	-	-	-	-
1130		CAGE	F102C	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		-	-	-	-	-	-	-	-
1132											
1133	397	Communication Equipment										
1134		S	F107C	-	-	-	-	-	-	-	-
1135		SGP	F105C	-	-	-	-	-	-	-	-
1136		SGU	F105C	-	-	-	-	-	-	-	-
1137		SO	F102C	-	-	-	-	-	-	-	-
1138		CN	F42	73,374	56,777	11,885	665	299	4	2,405	1,338
1139		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105C	-	-	-	-	-	-	-	-
		CAGE	F105C	-	-	-	-	-	-	-	-
1143		CAGE	F105C	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		73,374	56,777	11,885	665	299	4	2,405	1,338
1145											
1146	Distribution - METER - Unbundled						GENERAL PLANT					
1147												
1148	A	B	C	D	E	F	G	H	I	J	K
1149	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1150	398	Misc. Equipment									
1151		S	F107C	-	-	-	-	-	-	-	-
1152		SGP	F105C	-	-	-	-	-	-	-	-
1153		SGU	F105C	-	-	-	-	-	-	-	-
		CN	F42	5,304	4,104	859	48	22	0	174	97
1155		SO	F102C	-	-	-	-	-	-	-	-
1156		SE	F10	-	-	-	-	-	-	-	-
1157		SG	F105C	-	-	-	-	-	-	-	-
1158		JBG	F105C	-	-	-	-	-	-	-	-
1159		Total Misc. Equipment		5,304	4,104	859	48	22	0	174	97
1160											
1161	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1162	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1163		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1164											

1165	390L	General Capital Lease									
1166		S	F10	-	-	-	-	-	-	-	-
1167		SG	F10	-	-	-	-	-	-	-	-
1168		SO-U	F10	-	-	-	-	-	-	-	-
1170		Remove Capital Lease		-	-	-	-	-	-	-	-
1171											
1172	392L	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1173		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1174											
1175	G00	Unclassified Gen Plant - Acct 300	F102C	-	-	-	-	-	-	-	-
1176	GV0	Unclassified Gen Veh - Acct 300	F102C	-	-	-	-	-	-	-	-
1177											
1178	TOTAL GENERAL PLANT			960,502	743,234	155,579	8,710	3,914	59	31,488	17,518
1179											
1180											
1181											
1182							INTANGIBLE PLANT				
1183											
1184	301	Organization									
1185		S	F107C	-	-	-	-	-	-	-	-
1186		SO	F102C	-	-	-	-	-	-	-	-
1187		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1188		Total Organization		-	-	-	-	-	-	-	-
1189											
1190	302	Franchise & Consent									
1191		S	F107C	-	-	-	-	-	-	-	-
1192		SG/CAGE/CAGW	F105C	-	-	-	-	-	-	-	-
1193		DGP	F105C	-	-	-	-	-	-	-	-
1194		DGU	F105C	-	-	-	-	-	-	-	-
1195		Total Franchise & Consent		-	-	-	-	-	-	-	-
1196											
1197	303	Miscellaneous Intangible Plant									
1198		S	F107C	-	-	-	-	-	-	-	-
1199		SG/CAGW	F105C	-	-	-	-	-	-	-	-
1200		SO	F102C	-	-	-	-	-	-	-	-
1201		SE	F105C	-	-	-	-	-	-	-	-
1202		CN	F42	14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722
1203		DGU	F10	-	-	-	-	-	-	-	-
1204		DGP	F105C	-	-	-	-	-	-	-	-
1205		JBG	F105C	-	-	-	-	-	-	-	-
1206		Total Miscellaneous Intangible Plant		14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722
1207											
1208	I00	Unclass Intangible Plant - Acct 300	F102C	-	-	-	-	-	-	-	-
1209											
1210	TOTAL INTANGIBLE PLANT			14,953,426	11,570,919	2,422,113	135,605	60,930	917	490,220	272,722
1211											
1212											
1213	TOTAL ELECTRIC PLANT IN SERVICE			15,913,928	12,314,152	2,577,692	144,316	64,844	976	521,708	290,240
1214											
1215											

1216 Distribution - METER - Unbundled

1217

1218

	A	B	C	D	E	F	G	H	I	J	K
				MISC RATE BASE							
1219	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1232											
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1234											
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1236											
1237	128	Pensions	F102C	-	-	-	-	-	-	-	-
1238											
1239	124	Weatherization	F10	-	-	-	-	-	-	-	-
1240											
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1249											
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1251											
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1253											
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1255											
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1257											
1258	154	Materials and Supplies	F102C	-	-	-	-	-	-	-	-
1259		SG	F102C	-	-	-	-	-	-	-	-
1260		SE	F102C	-	-	-	-	-	-	-	-
1261		SO	F102C	-	-	-	-	-	-	-	-
1262		SNPPS	F102C	-	-	-	-	-	-	-	-
1263		SNPPH	F102C	-	-	-	-	-	-	-	-
1264		SNPD	F102C	-	-	-	-	-	-	-	-
1265		SNPT	F102C	-	-	-	-	-	-	-	-
1266		DGU	F102C	-	-	-	-	-	-	-	-
1267		DGP	F102C	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102C	-	-	-	-	-	-	-	-
1270		CAGW	F102C	-	-	-	-	-	-	-	-
1271		CAGE	F102C	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102C	-	-	-	-	-	-	-	-
1274		CAEE	F102C	-	-	-	-	-	-	-	-
1275		CAGE	F102C	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		-	-	-	-	-	-	-	-
1277											
1278	163	Stores Expense Undistributed	F102C	-	-	-	-	-	-	-	-
1279											
1280	25318	Provo Working Capital Deposit	F102C	-	-	-	-	-	-	-	-
1281											

1282	165	Prepayments	F102C	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102C	-	-	-	-	-	-	-	-
1285		SE	F102C	-	-	-	-	-	-	-	-
1286		SO	F102C	-	-	-	-	-	-	-	-
1287		Total Prepayments		-	-	-	-	-	-	-	-
1288											
1289	182	Misc Regulatory Assets	F102C	-	-	-	-	-	-	-	-
1290		SG	F102C	-	-	-	-	-	-	-	-
1291		CAGE	F102C	-	-	-	-	-	-	-	-
1292		CAGE	F102C	-	-	-	-	-	-	-	-
1293		CAGW	F102C	-	-	-	-	-	-	-	-
1294		JBG	F102C	-	-	-	-	-	-	-	-
1295		SE	F102C	-	-	-	-	-	-	-	-
1296		CAEW	F102C	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102C	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102C	-	-	-	-	-	-	-	-
1302		CAEW	F102C	-	-	-	-	-	-	-	-
1303		CAEE	F102C	-	-	-	-	-	-	-	-
1304		SG	F102C	-	-	-	-	-	-	-	-
1305		SO	F102C	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102C	-	-	-	-	-	-	-	-
		CAGE	F102C	-	-	-	-	-	-	-	-
		CAEW	F102C	-	-	-	-	-	-	-	-
		CAEE	F102C	-	-	-	-	-	-	-	-
		JBE	F102C	-	-	-	-	-	-	-	-
1312		EXCTAX	F102C	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137C	-	-	-	-	-	-	-	-
1316											
1317	OWC	Other Working Capital	F137C	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			-	-	-	-	-	-	-	-
1326											
1327	Distribution - METER - Unbundled										
1328											

1329	A	B	C	D	E	F	G	H	I	J	K
1330	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1331											
1332	235	Customer Service Deposits	F51	(408,391)	(184,716)	(57,944)	(155,301)	-	-	(10,305)	(125)
1333											
1334	2281	Accum Prov for Property Insurance	F102C	-	-	-	-	-	-	-	-
1335											
1336	2282	Accum Prov for Injuries & Damages	F102C	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102C	-	-	-	-	-	-	-	-
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1348											

1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-
1352											
1353	190	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
1354		SG/CAGW	F104C	-	-	-	-	-	-	-	-
1355		DOP	F138C	131,069	104,297	16,878	3,249	1,239	1,135	2,943	1,329
1356		CN	F104C	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	655,548	507,261	106,184	5,945	2,671	40	21,491	11,956
1358		JBG	F104C	-	-	-	-	-	-	-	-
1359		JBE	F104C	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104C	-	-	-	-	-	-	-	-
1361		SNP	F104C	-	-	-	-	-	-	-	-
1362		SNPD	F104C	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		786,617	611,558	123,062	9,194	3,910	1,175	24,434	13,285
1364											
1365	281	Accum Deferred Income Taxes	F104C	-	-	-	-	-	-	-	-
1366											
1367	282	Accum Deferred Income Taxes	F104C	(1,750,974)	(1,354,899)	(283,618)	(15,879)	(7,135)	(107)	(57,402)	(31,934)
1368			F104C	-	-	-	-	-	-	-	-
1369			F104C	-	-	-	-	-	-	-	-
1370			F104C	(15)	(12)	(2)	(0)	(0)	(0)	(0)	(0)
1371			F104C	-	-	-	-	-	-	-	-
1372		DITBAL	F104C	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138C	34,734	27,639	4,473	861	328	301	780	352
1375		JBE	F104C	(2,872)	(2,222)	(465)	(26)	(12)	(0)	(94)	(52)
1376		SE	F104C	-	-	-	-	-	-	-	-
1377		SG	F104C	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		(1,719,128)	(1,329,494)	(279,613)	(15,044)	(6,818)	193	(56,717)	(31,635)
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104C	(282)	(219)	(46)	(3)	(1)	(0)	(9)	(5)
1382		SG/CAGW	F104C	-	-	-	-	-	-	-	-
1383		SE	F104C	-	-	-	-	-	-	-	-
1384		SO	F138C	(5,341)	(4,250)	(688)	(132)	(50)	(46)	(120)	(54)
1385		GPS	F104C	(3,178)	(2,459)	(515)	(29)	(13)	(0)	(104)	(58)
1386		SNP	F104C	-	-	-	-	-	-	-	-
1387		TROJD	F104C	-	-	-	-	-	-	-	-
1388		SNPD	F104C	-	-	-	-	-	-	-	-
1389		JBE	F104C	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		(8,801)	(6,928)	(1,248)	(164)	(65)	(46)	(233)	(117)
1391											
1392	255	Accum Investment Tax Credit	F104C	-	-	-	-	-	-	-	-
1393	TOTAL RATE BASE DEDUCTIONS			(1,349,702)	(909,580)	(215,743)	(161,315)	(2,973)	1,322	(42,821)	(18,592)
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-

1418											
1419											
1420							TRANSMISSION PLANT				
1421											
1422	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1423											
1424											
1425							DISTRIBUTION PLANT				
1426											
1427	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1428											
1429	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1430											
1431	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1432											
1433	Distribution - METER - Unbundled										
1434											
1435	A	B	C	D	E	F	G	H	I	J	K
1436	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1437											
1438	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1439											
1440	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1441											
1442	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1443											
1444	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1445											
1446	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1447											
1448	108369	Services	F126	-	-	-	-	-	-	-	-
1449											
1450	108370	Meters	F127	-	-	-	-	-	-	-	-
1451											
1452	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1453											
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1455											
1456	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1457											
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1459											
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1461											
1462	108D	Unclassified Dist Sub - Acct 300	F102C	-	-	-	-	-	-	-	-
1463											
1464											
1465	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-
1466											
1467							GENERAL PLANT				
1468	108GP	General Plant Accumulated Depr									
1469		S	F107C	-	-	-	-	-	-	-	-
1470		SG-P	F105C	-	-	-	-	-	-	-	-
1471		SG-U	F105C	-	-	-	-	-	-	-	-
1472		CAGW	F105C	-	-	-	-	-	-	-	-
1473		CN	F42	(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1474		SO	F102C	-	-	-	-	-	-	-	-
1475		SE	F10	-	-	-	-	-	-	-	-
1476		JBG	F105C	-	-	-	-	-	-	-	-
1477		CAGE	F105C	-	-	-	-	-	-	-	-
1478		CAGE	F105C	-	-	-	-	-	-	-	-
1479		Total General Plant Accumulated Depr		(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1480											

1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482											
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485											
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489											
1490	TOTAL GENERAL PLANT ACCUM DEPR			(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1491											
1492											
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			(444,269)	(343,774)	(71,961)	(4,029)	(1,810)	(27)	(14,565)	(8,103)
1494											
1495											
1496							ACCUMULATED AMORTIZATION				
1497											
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499											
1500	111CLG	Accum Prov for Amort-General									
1501		S	F108	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1507											
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509											
1510	111IP	Accum Prov for Amort-Intangible									
1511		S	F107C	-	-	-	-	-	-	-	-
1512		DGP	F105C	-	-	-	-	-	-	-	-
1513		DGU	F105C	-	-	-	-	-	-	-	-
1514		CAEW	F105C	-	-	-	-	-	-	-	-
1515		CAEE	F105C	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105C	-	-	-	-	-	-	-	-
1518		SG-P	F105C	-	-	-	-	-	-	-	-
1519		SG-U	F105C	-	-	-	-	-	-	-	-
1520		CN	F42	(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
1521		CAGE	F105C	-	-	-	-	-	-	-	-
1522		CAGE	F105C	-	-	-	-	-	-	-	-
1523		CAGW	F105C	-	-	-	-	-	-	-	-
1524		CAGE	F105C	-	-	-	-	-	-	-	-
1525		JBG	F105C	-	-	-	-	-	-	-	-
1526		SO	F102C	-	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)
1528											
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530											
1531											
1532	TOTAL ACCUM PROV FOR AMORTIZATION			(13,207,331)	(10,219,796)	(2,139,285)	(119,771)	(53,816)	(810)	(432,977)	(240,876)

CommonTotal - **Common - Total - Unbundled**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B	C	D	E	F	G	H	I	J	K
		DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
12		Operating Revenues		17,383,597	8,296,492	2,537,820	3,253,507	1,204,086	1,348,701	683,565	59,426
13											
14		Operating Expenses									
15		Operation & Maintenance Expenses		15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
16		Depreciation Expense		-	-	-	-	-	-	-	-
17		Amortization Expense		-	-	-	-	-	-	-	-
18		Taxes Other Than Income		-	-	-	-	-	-	-	-
19		Income Taxes - Federal		458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
20		Income Taxes - State		-	-	-	-	-	-	-	-
21		Income Taxes Deferred		-	-	-	-	-	-	-	-
22		Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23		Misc Revenues & Expense		-	-	-	-	-	-	-	-
24											
25		Total Operating Expenses		15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562
26											
27		Operating Revenue For Return		1,728,178	772,874	345,920	396,857	101,899	59,204	46,559	4,864
28											
29											
30		Rate Base :									
31		Electric Plant In Service		-	-	-	-	-	-	-	-
32		Plant Held For Future Use		-	-	-	-	-	-	-	-
33		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
34		Pensions		-	-	-	-	-	-	-	-
35		Prepayments		-	-	-	-	-	-	-	-
36		Fuel Stock		-	-	-	-	-	-	-	-
37		Materials & Supplies		-	-	-	-	-	-	-	-
38		Misc Deferred Debits		-	-	-	-	-	-	-	-
39		Cash Working Capital		29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
40		Weatherization Loans		3,312	1,455	413	681	270	364	125	4
41		Miscellaneous Rate Base		-	-	-	-	-	-	-	-
42											
43		Total Rate Base Additions		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
44											
45		Rate Base Deductions :									
46		Accum Provision For Depreciation		-	-	-	-	-	-	-	-
47		Accum Provision For Amortization		-	-	-	-	-	-	-	-
48		Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
49		Unamortized ITC		-	-	-	-	-	-	-	-
50		Customer Advance For Construction		-	-	-	-	-	-	-	-
51		Customer Service Deposits		-	-	-	-	-	-	-	-
52		Misc Rate Base Deductions		-	-	-	-	-	-	-	-
53											
54		Total Rate Base Deductions		-	-	-	-	-	-	-	-
55											
56		Total Rate Base		29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
57											
58											
59		Return On Rate Base		5.78%	5.38%	8.27%	7.28%	4.84%	2.41%	3.83%	4.67%
60											
61		Return On Equity		6.60%	5.82%	11.42%	9.50%	4.77%	0.04%	2.80%	4.44%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022

	A	B		C	D	E	F	G	H	I	J	K
		DESCRIPTION		COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
79		Total Rate Base			29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
80												
81												
82		Return On Ratebase ($$)		5.77%	1,724,354	828,675	241,422	314,648	121,402	142,036	70,162	6,009
83		Operating & Maintenance Expense			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
84		Bad Debt to Produce ROR		F80	-	-	-	-	-	-	-	-
85		Depreciation Expense			-	-	-	-	-	-	-	-
86		Amortization Expense			-	-	-	-	-	-	-	-
87		Taxes Other Than Income			-	-	-	-	-	-	-	-
88		Federal Income Taxes			458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
89		FIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
90		State Income Taxes			-	-	-	-	-	-	-	-
91		SIT Adj to Produce Target ROR		F101	-	-	-	-	-	-	-	-
92		Deferred Income Taxes			-	-	-	-	-	-	-	-
93		Investment Tax Credit			-	-	-	-	-	-	-	-
94		Misc Revenue & Expenses			-	-	-	-	-	-	-	-
95		Revenue Credits			(278,911)	(123,056)	(34,966)	(57,082)	(22,596)	(30,293)	(10,573)	(344)
96												
97		Total Revenue Requirements			17,100,863	8,229,237	2,398,356	3,114,216	1,200,993	1,401,240	696,595	60,227
98		Operating Revenues			17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
99												
100		Increase / (Decrease) Required to										
101		Earn Equal Rates of Return			(3,824)	55,801	(104,498)	(82,209)	19,502	82,832	23,603	1,145
102												
103		Existing Revenues			17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
104			check		-	-	-	-	-	-	-	-
105		Percent Increase / (Decrease)										
106		Over Existing Rates To										
107		Equal Authorized RoE & RoR			-0.02%	0.68%	-4.18%	-2.57%	1.65%	6.28%	3.51%	1.94%

	Common - Total - Unbundled		WCA Method		ELECTRIC REVENUES							
	A	B	0		D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
120	440	Residential Sales	A		8,173,436	8,173,436	-	-	-	-	-	-
121												
122	442	Commercial & Industrial Sales	A		7,690,678	-	2,502,854	3,196,424	-	1,318,408	672,992	-
123		Interruptible Demand	F10		-	-	-	-	-	-	-	-
124		Interruptible Energy	F10		-	-	-	-	-	-	-	-
125					7,690,678	-	2,502,854	3,196,424	-	1,318,408	672,992	-
126												
127	444	Public Street & Highway Lighting	A		1,240,573	-	-	-	1,181,491	-	-	59,082
128												
129	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-
130												
131	448	Interdepartmental	A	-	-	-	-	-	-	-	-	-
132		Demand	F10		-	-	-	-	-	-	-	-
133					-	-	-	-	-	-	-	-
134												
135	Total Sales to Ultimate Customers				17,104,687	8,173,436	2,502,854	3,196,424	1,181,491	1,318,408	672,992	59,082
136												
137	447	Sales for Resale	F30		-	-	-	-	-	-	-	-
138					-	-	-	-	-	-	-	-
139												
140	447NPC	Sales for Resale - NPC										
141		Demand	F30		-	-	-	-	-	-	-	-
142		Energy	F30		-	-	-	-	-	-	-	-
143					-	-	-	-	-	-	-	-
144												
145	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-
146			F10		-	-	-	-	-	-	-	-
147												
148	State Specific Revenue Credit		F140Co		12,928	6,213	1,810	2,359	910	1,065	526	45
149												
150	AGA Revenue		A	-	-	-	-	-	-	-	-	-
151												
152	Autopay Bill Credit		F40	-	-	-	-	-	-	-	-	-
153												
154	Paperless Bill Credit		F40	-	-	-	-	-	-	-	-	-
155												
156												
157	Total Sales from Electricity				17,117,614	8,179,649	2,504,664	3,198,783	1,182,401	1,319,473	673,518	59,127
158												
159	Other Electric Operating Revenues											
160	450	Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-
161		Customers	F40		-	-	-	-	-	-	-	-
162					-	-	-	-	-	-	-	-
163												
164	451	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-
165		Demand	F10		-	-	-	-	-	-	-	-
166		Customer	F40		-	-	-	-	-	-	-	-
167					-	-	-	-	-	-	-	-
168												
169	453	Water Sales	F12		-	-	-	-	-	-	-	-
170												
171	454	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-
172		Demand	F10		-	-	-	-	-	-	-	-
173		Demand	F10		-	-	-	-	-	-	-	-
174		Jim Bridger Generation	F10		-	-	-	-	-	-	-	-
175		Customer	F40		-	-	-	-	-	-	-	-
176					-	-	-	-	-	-	-	-
177												

178	456	Other Electric Revenue	A	1.00	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
179		CAGE	F12		-	-	-	-	-	-	-	-
180		CAGW	F12		-	-	-	-	-	-	-	-
181		SO	F12		209	87	27	45	18	24	8	0
182		SG	F40		-	-	-	-	-	-	-	-
183		JBG	F12		-	-	-	-	-	-	-	-
184		WRG	F12		-	-	-	-	-	-	-	-
185		WRE	F12		-	-	-	-	-	-	-	-
186		CN	F12		-	-	-	-	-	-	-	-
187		SE	F12		-	-	-	-	-	-	-	-
188					265,983	116,843	33,156	54,724	21,686	29,228	10,047	299
189												
190	Total Other Electric Operating Revenues				265,983	116,843	33,156	54,724	21,686	29,228	10,047	299
191												
192	Total Electric Operating Revenues				17,383,597	8,296,492	2,537,820	3,253,507	1,204,086	1,348,701	683,565	59,426
193												
194	Miscellaneous Revenues											
195	41160	Gain on Sale of Utility Plant - CR	F12		-	-	-	-	-	-	-	-
196	41170	Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
197	4118	Gain from Emission Allowances	F12		-	-	-	-	-	-	-	-
198	41181	Gain from Disposition of NOX Credits	F12		-	-	-	-	-	-	-	-
199	4194	Impact Housing Interest Income	F12		-	-	-	-	-	-	-	-
200	421	(Gain)/Loss on Sale of Utility Plant	F12		-	-	-	-	-	-	-	-
201												
202	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-
203												
204	Miscellaneous Expenses											
205	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-
206												
207	Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-
208												
209	Distribution - METER - Unbundled											
210								STEAM POWER GENERATION				
211												
212	A	B	C		D	E	F	G	H	I	J	K
213	FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
214	500	Operation Suprvn & Engineering	F10		-	-	-	-	-	-	-	-
		JBG	F10		-	-	-	-	-	-	-	-
216		CAGW	F10		-	-	-	-	-	-	-	-
217		Total 500			-	-	-	-	-	-	-	-
218												
219	501	Fuel Related	F10		-	-	-	-	-	-	-	-
220		S	F10		-	-	-	-	-	-	-	-
221		SE	F10		-	-	-	-	-	-	-	-
222		CAGW	F10		-	-	-	-	-	-	-	-
223		CAGE	F10		-	-	-	-	-	-	-	-
224		CAEW	F10		-	-	-	-	-	-	-	-
225		CAEE	F10		-	-	-	-	-	-	-	-
226		JBE	F10		-	-	-	-	-	-	-	-
227		CAEE	F10		-	-	-	-	-	-	-	-
228		JBG	F10		-	-	-	-	-	-	-	-
229		Total 501			-	-	-	-	-	-	-	-
230												
231	501NPC	Fuel Related - NPC										
232		S	F30		-	-	-	-	-	-	-	-
233		CAEW	F30		-	-	-	-	-	-	-	-
234		Total Fuel Related			-	-	-	-	-	-	-	-
235												
236												

237	502	Steam Expenses	F10	-	-	-	-	-	-	-	-
238		SE/CAEW/CAEE	F10	-	-	-	-	-	-	-	-
239		JBG	F10	-	-	-	-	-	-	-	-
240		Total 502		-	-	-	-	-	-	-	-
241											
242	503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-
243											
244	503NPC	Steam From Other Sources-NPC									
245		S	F30	-	-	-	-	-	-	-	-
246		SE	F30	-	-	-	-	-	-	-	-
247		CAEE	F30	-	-	-	-	-	-	-	-
248		Total Steam From Other Sources		-	-	-	-	-	-	-	-
249											
250	505	Electric Expenses	F10	-	-	-	-	-	-	-	-
251		JBG	F10	-	-	-	-	-	-	-	-
252		Total 505		-	-	-	-	-	-	-	-
253											
254	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-
255		SE	F10	-	-	-	-	-	-	-	-
256		JBG	F10	-	-	-	-	-	-	-	-
257		Total 506		-	-	-	-	-	-	-	-
258											
259	507	Rents	F10	-	-	-	-	-	-	-	-
260		CAGW	F10	-	-	-	-	-	-	-	-
261		CAGE	F10	-	-	-	-	-	-	-	-
262		JBG	F10	-	-	-	-	-	-	-	-
263		CAGE	F10	-	-	-	-	-	-	-	-
264		Total 507		-	-	-	-	-	-	-	-
265											
266	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
267		JBG	F10	-	-	-	-	-	-	-	-
268		Total 510		-	-	-	-	-	-	-	-
269											
270	511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
271		CAGW	F10	-	-	-	-	-	-	-	-
272		CAGE	F10	-	-	-	-	-	-	-	-
273		JBG	F10	-	-	-	-	-	-	-	-
274		CAGE	F10	-	-	-	-	-	-	-	-
275		Total 511		-	-	-	-	-	-	-	-
276											
277	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-
278			F10	-	-	-	-	-	-	-	-
279		JBG	F10	-	-	-	-	-	-	-	-
280		Total 512		-	-	-	-	-	-	-	-
281											
282	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
283		CAGW	F10	-	-	-	-	-	-	-	-
284		CAGE	F10	-	-	-	-	-	-	-	-
285		JBG	F10	-	-	-	-	-	-	-	-
286		CAGE	F10	-	-	-	-	-	-	-	-
287		Total 513		-	-	-	-	-	-	-	-
288											
289	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-
290		CAGW	F10	-	-	-	-	-	-	-	-
291		CAGE	F10	-	-	-	-	-	-	-	-
292		JBG	F10	-	-	-	-	-	-	-	-
293		CAGE	F10	-	-	-	-	-	-	-	-
294		Total 514		-	-	-	-	-	-	-	-
295											
296	Total Steam Power Generation			-	-	-	-	-	-	-	-
297											

				NUCLEAR POWER GENERATION							
298											
299											
300											
301											
302	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
303											
304	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-	-
305											
306	519	Coolants and Water	F10	-	-	-	-	-	-	-	-
307											
308	520	Steam Expenses	F10	-	-	-	-	-	-	-	-
309											
310	523	Electric Expenses	F10	-	-	-	-	-	-	-	-
311											
312	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-
313											
314	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-
315											
316	529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
317											
318	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-
319											
320	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
321											
322	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-
323											
324	Total Nuclear Power Generation			-	-	-	-	-	-	-	-
325											
326											
327											
328	Distribution - METER - Unbundled			HYDRAULIC POWER GENERATION							
329											
330	A	B	C	D	E	F	G	H	I	J	K
331	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
332	535	Operation Super & Engineering									
333		DGP	F10	-	-	-	-	-	-	-	-
334		CN	F10	-	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-	-
336		SG-P	F10	-	-	-	-	-	-	-	-
337		SG-U	F10	-	-	-	-	-	-	-	-
338											
339	536	Water For Power	F10	-	-	-	-	-	-	-	-
340											
341	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-
342											
343	538	Electric Expenses	F10	-	-	-	-	-	-	-	-
344											
345	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-
346											
347	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-
348											
349	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-
350											
351	542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
352											
353	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-
354											
355	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-
356											
357	545	Maint of Misc. Hydro Plant	F10								
		SG	F10	-	-	-	-	-	-	-	-
		SG-P	F10	-	-	-	-	-	-	-	-
		SG-U	F10	-	-	-	-	-	-	-	-
		CAGW	F10	-	-	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-	-	-
363											
364	Total Hydraulic Power Generation			-	-	-	-	-	-	-	-
365											

366												
367								OTHER POWER GENERATION				
368												
369												
370	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-
371												
372	547	Fuel	F30	-	-	-	-	-	-	-	-
373		CAEW/CAEE	F30	-	-	-	-	-	-	-	-
374												
375												
376	547NPC	Fuel-NPC	F30								
377		CAEW	F30	-	-	-	-	-	-	-	-
378		S	F30	-	-	-	-	-	-	-	-
379		Total 547		-	-	-	-	-	-	-	-
380												
381	548	Generation Expense	F10	-	-	-	-	-	-	-	-
382		CAGW	F10	-	-	-	-	-	-	-	-
383		Total 548		-	-	-	-	-	-	-	-
384												
385	549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-
386		CAGE/CAGW	F10	-	-	-	-	-	-	-	-
387												
388	550/551	Maint Supervision & Engineering									
389		CAGW	F10	-	-	-	-	-	-	-	-
390		SG	F10	-	-	-	-	-	-	-	-
391		Total 550		-	-	-	-	-	-	-	-
392												
393	552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-
394												
395	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-
396		CAGW	F10	-	-	-	-	-	-	-	-
397		Total 553		-	-	-	-	-	-	-	-
398												
399	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-
400		CAGW	F10	-	-	-	-	-	-	-	-
401		Total 554		-	-	-	-	-	-	-	-
402												
403	Total Other Power Generation			-	-	-	-	-	-	-	-
404												
405												
406								OTHER POWER SUPPLY				
407												
408												
409	555	Purchased Power	F10	-	-	-	-	-	-	-	-
410		SG	F10	-	-	-	-	-	-	-	-
411		SE	F10	-	-	-	-	-	-	-	-
412												
413	555NPC	Purchased Power-NPC									
414		CAGW	F30	-	-	-	-	-	-	-	-
415		CAEW	F30	-	-	-	-	-	-	-	-
416		DGP	F30	-	-	-	-	-	-	-	-
417		DGP	F30	-	-	-	-	-	-	-	-
418		Total 555		-	-	-	-	-	-	-	-
419												
420												
421	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-
422												
423	557	Other Expenses	F10	-	-	-	-	-	-	-	-
424												
425												
426	Embedded Cost Differentials											
427		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
428		Company Owned Hydro	F10	-	-	-	-	-	-	-	-
		Mid-C Contract	F10	-	-	-	-	-	-	-	-
430		Mid-C Contract	F10	-	-	-	-	-	-	-	-
431		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
432		Existing QF Contracts	F10	-	-	-	-	-	-	-	-
433				-	-	-	-	-	-	-	-
434												
435	Total Other Power Supply			-	-	-	-	-	-	-	-
436												
437	TOTAL GENERATION EXPENSE			-	-	-	-	-	-	-	-
438												

Distribution - METER - Unbundled

TRANSMISSION EXPENSE

442	A	B	C	D	E	F	G	H	I	J	K
443	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
444	560	Operation Supervision & Eng	F12	-	-	-	-	-	-	-	-
446	561	Load Dispatching	F12	-	-	-	-	-	-	-	-
448	562	Station Expense	F12	-	-	-	-	-	-	-	-
450	563	Overhead Line Expense	F12	-	-	-	-	-	-	-	-
452	564	Underground Line Expense	F12	-	-	-	-	-	-	-	-
454	565	Transm of Electricity by Others	F12	-	-	-	-	-	-	-	-
456	565NPC	Transmission of Electricity by Others-NPC									
457		CAGW	F12	-	-	-	-	-	-	-	-
458		SE	F12	-	-	-	-	-	-	-	-
459		SE	F12	-	-	-	-	-	-	-	-
460				-	-	-	-	-	-	-	-
462	566	Misc. Transmission Expense	F12	-	-	-	-	-	-	-	-
464	567	Rents - Transmission	F12	-	-	-	-	-	-	-	-
466	568	Maint Supervision & Engineering	F12	-	-	-	-	-	-	-	-
468	569	Maintenance of Structures	F12	-	-	-	-	-	-	-	-
470	570	Maint of Station Equipment	F12	-	-	-	-	-	-	-	-
472	571	Maintenance of Overhead Lines	F12	-	-	-	-	-	-	-	-
474	572	Maint of Underground Lines	F12	-	-	-	-	-	-	-	-
476	573	Maint of Misc Transmission Plant	F12	-	-	-	-	-	-	-	-
479	TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				DISTRIBUTION EXPENSE							
495	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
496	580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-
498	581	Load Dispatching	F20	-	-	-	-	-	-	-	-
500	582	Station Expense	F120	-	-	-	-	-	-	-	-
502	583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-
504	584	Underground Line Expense	F133	-	-	-	-	-	-	-	-
506	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-
508	586	Meter Expenses	F127	-	-	-	-	-	-	-	-
510	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-
512	588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-
514	589	Rents	F131	-	-	-	-	-	-	-	-
516	590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
518	591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
520	592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
522	593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
524	594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
526	595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
528	596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
530	597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
532	598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
534	TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-

537												
538												
539												
540	901	Supervision	F136	-	-	-	-	-	-	-	-	
541												
542	902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-	
543												
544	903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-	
545												
546	904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
547												
548	905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
549												
550	TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	
551												
552	Distribution - METER - Unbundled											
553												
554	A	B	C	D	E	F	G	H	I	J	K	
555	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
556	907	Supervision	F40	-	-	-	-	-	-	-	-	
557												
558	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
559												
560	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
561												
562	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
563												
564	TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	
565												
566												
567												
568												
569												
570	911	Supervision	F40	-	-	-	-	-	-	-	-	
571												
572	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
573												
574	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
575												
576	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
577												
578	TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	
579												
580												
581												
582												
583												
584	920	Administrative & General Salaries	F102Co	(545)	(263)	(76)	(99)	(38)	(45)	(23)	(2)	
585		Customer - System	F42	-	-	-	-	-	-	-	-	
586		System Overheads	F102Co	5,341,481	2,580,302	742,738	966,477	375,108	436,753	221,569	18,534	
587		Administrative & General Salaries		5,340,935	2,580,038	742,662	966,378	375,070	436,709	221,546	18,532	
588												
589	921	Office Supplies & expenses	F102Co	44,744	21,614	6,222	8,096	3,142	3,659	1,856	155	
590		Customer - System	F42	6,415	4,964	1,039	58	26	0	210	117	
591		System Overheads	F102Co	1,126,191	544,028	156,598	203,771	79,087	92,085	46,715	3,908	
592		Office Supplies & expenses		1,177,350	570,606	163,859	211,925	82,256	95,744	48,782	4,180	

593											
594	922	A&G Expenses Transferred	F102Co	(2,832,938)	(1,368,504)	(393,923)	(512,586)	(198,945)	(231,639)	(117,512)	(9,830)
595											
596	923	Outside Services	F102Co	15,404	7,441	2,142	2,787	1,082	1,260	639	53
597		Customer - System	F42	176,074	136,246	28,520	1,597	717	11	5,772	3,211
598		System Overheads	F102Co	2,116,191	1,022,265	294,258	382,899	148,611	173,033	87,781	7,343
599		JBG	F102Co	-	-	-	-	-	-	-	-
600		System Overheads	F102Co	-	-	-	-	-	-	-	-
601		Outside Services		2,307,669	1,165,952	324,920	387,283	150,410	174,304	94,192	10,608
602											
603	924	Property Insurance									
604		S	F102Co	1,254,352	605,938	174,419	226,960	88,088	102,564	52,031	4,352
605		CAGW	F102Co	-	-	-	-	-	-	-	-
606		SO	F102Co	283,540	136,969	39,426	51,303	19,912	23,184	11,761	984
607											
608	925	Injuries & Damages	F102Co	4,430,609	2,140,288	616,080	801,666	311,142	362,275	183,785	15,374
609		Injuries & Damages	F102Co	-	-	-	-	-	-	-	-
610											
611	926	Employee Pensions & Benefits	F138Co	8,036,072	3,861,944	1,125,123	1,466,345	565,763	661,910	326,981	28,007
612											
613	927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
614											
615	928	Regulatory Commission Expense	F141	2,180,532	946,117	313,315	457,860	171,376	208,399	78,748	4,716
616		Regulatory Expense	F141	-	-	-	-	-	-	-	-
617											
618	929	Duplicate Charges	F138Co	(9,061,849)	(4,354,907)	(1,268,741)	(1,653,518)	(637,980)	(746,400)	(368,719)	(31,582)
619											
620	930	Misc General Expenses									
621		Situs	F138Co	18,887	9,077	2,644	3,446	1,330	1,556	768	66
622		Customer	F138Co	-	-	-	-	-	-	-	-
623		Labor	F138Co	145,528	69,937	20,375	26,555	10,246	11,987	5,921	507
624		Labor	F138Co	-	-	-	-	-	-	-	-
625		Customer	F138Co	-	-	-	-	-	-	-	-
626											
627	931	Rents	F102Co	14,130	6,826	1,965	2,557	992	1,155	586	49
628											
629	935	Maintenance of General Plant	F108	1,902,265	933,072	265,604	336,844	130,260	149,997	79,485	7,001
630											
631	TOTAL ADMINISTRATIVE & GEN EXPENSE			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
632											
633											
634	TOTAL O & M EXPENSE			15,197,082	7,303,354	2,127,729	2,773,016	1,069,918	1,251,743	618,357	52,964
635											
636	Distribution - METER - Unbundled						DEPRECIATION EXPENSE				
637											
638	A	B	C	D	E	F	G	H	I	J	K
639	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
640	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-
641											
642	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-
643											
644	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-
645											
646	403OP	Other Generation Depreciation	F10	-	-	-	-	-	-	-	-
647		SG	F10	-	-	-	-	-	-	-	-
648		CAGW	F10	-	-	-	-	-	-	-	-
649		CAGE	F10	-	-	-	-	-	-	-	-
650		SG	F10	-	-	-	-	-	-	-	-
651		CAGE	F10	-	-	-	-	-	-	-	-
652		Total 403OP		-	-	-	-	-	-	-	-
653											
654	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-

655											
656	403	Distribution Depreciation									
657		Land Rights	F118	-	-	-	-	-	-	-	-
658		Structures	F119	-	-	-	-	-	-	-	-
659		Station Equip	F120	-	-	-	-	-	-	-	-
660		Poles & Towers	F121	-	-	-	-	-	-	-	-
661		OH Conductors	F122	-	-	-	-	-	-	-	-
662		UG Conduit	F123	-	-	-	-	-	-	-	-
663		UG Conductor	F124	-	-	-	-	-	-	-	-
664		Line Transformer	F125	-	-	-	-	-	-	-	-
665		Services	F126	-	-	-	-	-	-	-	-
666		Meters	F127	-	-	-	-	-	-	-	-
667		Inst Cust Premises	F128	-	-	-	-	-	-	-	-
668		Leased Property	F129	-	-	-	-	-	-	-	-
669		Street Lighting	F130	-	-	-	-	-	-	-	-
670		Total Distribution Expense		-	-	-	-	-	-	-	-
671											
672	403GP	General Depreciation									
673		S	F107Co	-	-	-	-	-	-	-	-
674		DGP	F105Co	-	-	-	-	-	-	-	-
675		DGU	F105Co	-	-	-	-	-	-	-	-
676		SE	F10	-	-	-	-	-	-	-	-
677		CN	F42	-	-	-	-	-	-	-	-
678		SG/CAGW/CAGE	F105Co	-	-	-	-	-	-	-	-
679		SO	F102Co	-	-	-	-	-	-	-	-
680		CAEW	F105Co	-	-	-	-	-	-	-	-
681		JBG	F105Co	-	-	-	-	-	-	-	-
682		JBE	F10	-	-	-	-	-	-	-	-
683		Total General Expense		-	-	-	-	-	-	-	-
684											
685	403GV0	General Vehicles	F105Co	-	-	-	-	-	-	-	-
686											
687	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-
688											
689	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-
690											
691											
692	TOTAL DEPRECIATION EXPENSE			-	-	-	-	-	-	-	-
693											
694							AMORTIZATION EXPENSE				
695											
696											
697	404CLG	Amort of LT Plant - Cap. Lease Gen									
698		S	F12	-	-	-	-	-	-	-	-
699		SG/CAGW	F10	-	-	-	-	-	-	-	-
700		SO	F102Co	-	-	-	-	-	-	-	-
701		DGU	F10								
702		CN	F42	-	-	-	-	-	-	-	-
703		DGP	F10	-	-	-	-	-	-	-	-
704		SG	F10	0	0	0	0	0	0	0	0
705		Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-
706											
707	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-
708											
709	404IP	Amort of LT Plant - Intangible Plant									
710		S	F107Co	-	-	-	-	-	-	-	-
711		SE	F10	-	-	-	-	-	-	-	-
712		SG	F105Co	-	-	-	-	-	-	-	-
713		SO	F102Co	-	-	-	-	-	-	-	-
714		CN	F42	-	-	-	-	-	-	-	-
715		SG-P	F10	-	-	-	-	-	-	-	-
716		SG-U	F10	-	-	-	-	-	-	-	-
717		DGP	F10	-	-	-	-	-	-	-	-
718		CAGE	F105Co	-	-	-	-	-	-	-	-
719		CAGE	F105Co	-	-	-	-	-	-	-	-
720		CAGW	F105Co	-	-	-	-	-	-	-	-
721		CAGE	F105Co	-	-	-	-	-	-	-	-
722		JBG	F105Co	-	-	-	-	-	-	-	-
723		CAEW	F10	-	-	-	-	-	-	-	-
724		CAEE	F10	-	-	-	-	-	-	-	-
725		DGU	F10	-	-	-	-	-	-	-	-
726		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-
727											

728 Distribution - METER - Unbundled

AMORTIZATION EXPENSE (continued)

731	A	B	C	D	E	F	G	H	I	J	K
732	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
733	404O	Amort of LT Plant - Other Plant	F10	-	-	-	-	-	-	-	-
735	404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
737	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
739	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
741	407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
744	TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-
747							TAX OTHER THAN INCOME				
750	408	Total Taxes Other Than Income	F101Co	-	-	-	-	-	-	-	-
753							DEFERRED ITC				
756	41140	Deferred I T C - Federal	F101Co	-	-	-	-	-	-	-	-
758	41141	Deferred I T C - Idaho	F101Co	-	-	-	-	-	-	-	-
760	TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-
763							DEFERRED INCOME TAXES				
766	41010	Deferred Income Tax - Federal-DR	F101Co	-	-	-	-	-	-	-	-
768	41011	Deferred Income Tax - State-DR	F101Co	-	-	-	-	-	-	-	-
770	41110	Deferred Income Tax - Federal-CR	F101Co	-	-	-	-	-	-	-	-
772	41111	Deferred Income Tax - State-CR	F101Co	-	-	-	-	-	-	-	-
774	TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-
780	40911	State Income Taxes	F101Co	-	-	-	-	-	-	-	-
782	40910	Federal Income Tax	F101Co	458,338	220,264	64,171	83,634	32,269	37,753	18,649	1,597
785	TOTAL OPERATING EXPENSES			15,655,420	7,523,618	2,191,900	2,856,650	1,102,187	1,289,497	637,006	54,562

Distribution - METER - Unbundled

STEAM GENERATION PLANT

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
788											
789											
790											
791											
792	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-
793			F10	-	-	-	-	-	-	-	-
794		JBG	F10	-	-	-	-	-	-	-	-
795		Total 310		-	-	-	-	-	-	-	-
796											
797	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-
798			F10	-	-	-	-	-	-	-	-
799		JBG	F10	-	-	-	-	-	-	-	-
800		Total 311		-	-	-	-	-	-	-	-
801											
802	312	Boiler Plant Equipment									
803		SG	F10	-	-	-	-	-	-	-	-
804		S	F10	-	-	-	-	-	-	-	-
805		CAGW	F10	-	-	-	-	-	-	-	-
806		JBG	F10	-	-	-	-	-	-	-	-
807		Total 312		-	-	-	-	-	-	-	-
808											
809	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
810			F10	-	-	-	-	-	-	-	-
811		JBG	F10	-	-	-	-	-	-	-	-
812		Total 314		-	-	-	-	-	-	-	-
813											
814	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
816		JBG	F10	-	-	-	-	-	-	-	-
817		Total 316		-	-	-	-	-	-	-	-
818											
819	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-
			F10	-	-	-	-	-	-	-	-
821		JBG	F10	-	-	-	-	-	-	-	-
822		Total 316		-	-	-	-	-	-	-	-
823											
824	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-
825											
826											
827											
828	Total Steam Generation Plant			-	-	-	-	-	-	-	-
829											

830												
831									NUCLEAR GENERATION			
832												
833												
834	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
835												
836	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
837												
838	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
839												
840	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
841												
842	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
843												
844	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
845												
846	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	
847												
848	Total Nuclear Generation Plant			-	-	-	-	-	-	-	-	
849												
850												
851									HYDRAULIC GENERATION PLANT			
852												
853												
854	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
855												
856	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
857												
858	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
859												
860	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
861												
862	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
863												
864	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
865												
866	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	
867												
868	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
869												
870	Total Hydraulic Plant			-	-	-	-	-	-	-	-	
871												

872	Distribution - METER - Unbundled											
873	A	B	C	D	E	F	G	H	I	J	K
874	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
875	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-
876		Total 340		-	-	-	-	-	-	-	-
877											
878	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-
879		Total 341		-	-	-	-	-	-	-	-
880											
881	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-
882		Total 342		-	-	-	-	-	-	-	-
883											
884	343	Prime Movers	F10	-	-	-	-	-	-	-	-
885		Total 343		-	-	-	-	-	-	-	-
886											
887	344	Generators	F10	-	-	-	-	-	-	-	-
888		Total 344		-	-	-	-	-	-	-	-
889											
890	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-
891		Total 345		-	-	-	-	-	-	-	-
892											
893	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
894											
895	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-
896											
897	Total Other Generation Plant			-	-	-	-	-	-	-	-
898											
899	Experimental Plant										
900	103	Experimental Plant	F10	-	-	-	-	-	-	-	-
901											
902	TOTAL GENERATION PLANT			-	-	-	-	-	-	-	-
903											
904							TRANSMISSION PLANT				
905	350	Land and Land Rights									
906		Demand	F12	-	-	-	-	-	-	-	-
907		Direct Assigned	A	- -	-	-	-	-	-	-	-
908				-	-	-	-	-	-	-	-
909	352	Structures and Improvements									
910		Demand	F12	-	-	-	-	-	-	-	-
911		Direct Assigned	A	- -	-	-	-	-	-	-	-
912				-	-	-	-	-	-	-	-
913	353	Station Equipment									
914		Demand	F12	-	-	-	-	-	-	-	-
915		Direct Assigned	A	- -	-	-	-	-	-	-	-
916				-	-	-	-	-	-	-	-
917	354	Towers and Fixtures									
918		Demand	F12	-	-	-	-	-	-	-	-
919		Direct Assigned	A	- -	-	-	-	-	-	-	-
920				-	-	-	-	-	-	-	-
921	355	Poles and Fixtures									
922		Demand	F12	-	-	-	-	-	-	-	-
923		Direct Assigned	A	- -	-	-	-	-	-	-	-
924				-	-	-	-	-	-	-	-
925	356	Overhead Conductors									
926		Demand	F12	-	-	-	-	-	-	-	-
927		Direct Assigned	A	- -	-	-	-	-	-	-	-
928				-	-	-	-	-	-	-	-
929	357	Underground Conduit									
930		Demand	F12	-	-	-	-	-	-	-	-
931		Direct Assigned	A	- -	-	-	-	-	-	-	-
932				-	-	-	-	-	-	-	-
933	358	Underground Conductors									
934		Demand	F12	-	-	-	-	-	-	-	-
935		Direct Assigned	A	- -	-	-	-	-	-	-	-
936				-	-	-	-	-	-	-	-
937	359	Roads and Trails									
938		Demand	F12	-	-	-	-	-	-	-	-
939		Direct Assigned	A	- -	-	-	-	-	-	-	-
940				-	-	-	-	-	-	-	-
941											
942	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-

943	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-
944													
945	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-
946	Distribution - METER - Unbundled							DISTRIBUTION PLANT				
947	A	B	C		D	E	F	G	H	I	J	K
948	FERC ACCT	DESCRIPTION	COSFactor		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
949												
950	360	Land and Land Rights										
951		Demand Primary	F20A		-	-	-	-	-	-	-	-
952		Assigned	A	-	-	-	-	-	-	-	-	-
953					-	-	-	-	-	-	-	-
954	361	Structures and Improvements										
955		Demand Primary	F20		-	-	-	-	-	-	-	-
956		Assigned	A	-	-	-	-	-	-	-	-	-
957					-	-	-	-	-	-	-	-
958	362	Station Equipment										
959		Demand Primary	F20A		-	-	-	-	-	-	-	-
960		Assigned	A	-	-	-	-	-	-	-	-	-
961					-	-	-	-	-	-	-	-
962	364	Poles, Towers & Fixtures										
963		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
964		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
965		Assigned	A	-	-	-	-	-	-	-	-	-
966					-	-	-	-	-	-	-	-
967	365	Overhead Conductors										
968		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
969		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
970		Assigned	A	-	-	-	-	-	-	-	-	-
971					-	-	-	-	-	-	-	-
972	366	Underground Conduit										
973		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
974		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
975		Assigned	A	-	-	-	-	-	-	-	-	-
976					-	-	-	-	-	-	-	-
977	367	Underground Conductors										
978		Demand Primary	F20A	-	-	-	-	-	-	-	-	-
979		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
980		Assigned	A	-	-	-	-	-	-	-	-	-
981					-	-	-	-	-	-	-	-
982	368	Line Transformers										
983		Demand Secondary	F21		-	-	-	-	-	-	-	-
984		Assigned	A	-	-	-	-	-	-	-	-	-
985					-	-	-	-	-	-	-	-
986	369	Services										
987		Customer	F70		-	-	-	-	-	-	-	-
988		Assigned	A	-	-	-	-	-	-	-	-	-
989					-	-	-	-	-	-	-	-
990	370	Meters										
991		Customer	F60A		-	-	-	-	-	-	-	-
992		Assigned	A	-	-	-	-	-	-	-	-	-
993					-	-	-	-	-	-	-	-
994	371	Install on Customers' Premises										
995		Demand Primary	F20	-	-	-	-	-	-	-	-	-
996		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
997		Assigned	A	-	-	-	-	-	-	-	-	-
998					-	-	-	-	-	-	-	-
999	372	Leased Property										
1000		Demand Primary	F20	-	-	-	-	-	-	-	-	-
1001		Demand Secondary	F22	-	-	-	-	-	-	-	-	-
1002		Assigned	A	-	-	-	-	-	-	-	-	-
1003					-	-	-	-	-	-	-	-
1004												
1005	373	Street Lights	A	-	-	-	-	-	-	-	-	-
1006												
1007												
1008	D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-
1009	DS0	Unclassified Dist Sub - Acct 300	F20		-	-	-	-	-	-	-	-
1010	TOTAL DISTRIBUTION PLANT				-	-	-	-	-	-	-	-
1011												

1012 Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
1015	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1016	389	Land and Land Rights									
1017		S	F107Co	-	-	-	-	-	-	-	-
1018		CN	F42	-	-	-	-	-	-	-	-
1019		DGU	F105Co	-	-	-	-	-	-	-	-
1020		SG	F105Co	-	-	-	-	-	-	-	-
1021		CAGW	F105Co	-	-	-	-	-	-	-	-
1022		CAGE	F105Co	-	-	-	-	-	-	-	-
1023		SO	F102Co	-	-	-	-	-	-	-	-
1024		Total Land & Land Rights		-	-	-	-	-	-	-	-
1025											
1026	390	Structures and Improvements									
1027		S	F107Co	-	-	-	-	-	-	-	-
1028		CAEE	F105Co	-	-	-	-	-	-	-	-
1029		SE	F105Co	-	-	-	-	-	-	-	-
1030		CN	F42	-	-	-	-	-	-	-	-
1031		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1032		CAGW	F105Co	-	-	-	-	-	-	-	-
1033		CAGE	F105Co	-	-	-	-	-	-	-	-
1034		JBG	F105Co	-	-	-	-	-	-	-	-
1035		SO	F102Co	-	-	-	-	-	-	-	-
1036											
1037		Total Structures and Improvements		-	-	-	-	-	-	-	-
1038											
1039	391	Office Furniture & Equipment									
1040		S	F107Co	-	-	-	-	-	-	-	-
1041		DGP	F105Co	-	-	-	-	-	-	-	-
1042		DGU	F105Co	-	-	-	-	-	-	-	-
1043		CN	F42	-	-	-	-	-	-	-	-
1044		SG	F105Co	-	-	-	-	-	-	-	-
1045		SE	F10	-	-	-	-	-	-	-	-
1046		SO	F102Co	-	-	-	-	-	-	-	-
1047		CAGW	F105Co	-	-	-	-	-	-	-	-
1048		CAGE	F105Co	-	-	-	-	-	-	-	-
1049		JBG	F105Co	-	-	-	-	-	-	-	-
1050		JBE	F10	-	-	-	-	-	-	-	-
1051		CAEE	F105Co	-	-	-	-	-	-	-	-
1052		CAGE	F105Co	-	-	-	-	-	-	-	-
1053		CAGE	F105Co	-	-	-	-	-	-	-	-
1054		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-
1055											
1056	392	Transportation Equipment									
1057		S	F107Co	-	-	-	-	-	-	-	-
1058		SO	F102Co	-	-	-	-	-	-	-	-
1059		SG	F105Co	-	-	-	-	-	-	-	-
1060		CN	F42	-	-	-	-	-	-	-	-
1061		DGU	F105Co	-	-	-	-	-	-	-	-
1062		SE	F10	-	-	-	-	-	-	-	-
1063		DGP	F105Co	-	-	-	-	-	-	-	-
1064		CAGW	F105Co	-	-	-	-	-	-	-	-
1065		CAGE	F105Co	-	-	-	-	-	-	-	-
1066		JBG	F105Co	-	-	-	-	-	-	-	-
1067		CAEW	F105Co	-	-	-	-	-	-	-	-
1068		CAEE	F105Co	-	-	-	-	-	-	-	-
1069		CAGE	F105Co	-	-	-	-	-	-	-	-
1070		CAGE	F10	-	-	-	-	-	-	-	-
1071		Total Transportation Equipment		-	-	-	-	-	-	-	-
1072											

1073	393	Stores Equipment										
1074		S	F107Co	-	-	-	-	-	-	-	-
1075		DGP	F105Co	-	-	-	-	-	-	-	-
1076		DGU	F105Co	-	-	-	-	-	-	-	-
1077		SO	F102Co	-	-	-	-	-	-	-	-
1078		SG	F105Co	-	-	-	-	-	-	-	-
1079		CAGW	F105Co	-	-	-	-	-	-	-	-
1080		CAGE	F105Co	-	-	-	-	-	-	-	-
1081		JBG	F105Co	-	-	-	-	-	-	-	-
1082		CAGE	F105Co	-	-	-	-	-	-	-	-
1083		Total Stores Equipment		-	-	-	-	-	-	-	-
1084												
1085	394	Tools, Shop & Garage Equipment										
1086		S	F107Co	-	-	-	-	-	-	-	-
1087		DGP	F105Co	-	-	-	-	-	-	-	-
1088		SG	F105Co	-	-	-	-	-	-	-	-
1089		SO	F102Co	-	-	-	-	-	-	-	-
1090		SE	F10	-	-	-	-	-	-	-	-
1091		DGU	F105Co	-	-	-	-	-	-	-	-
1092		CAGW	F105Co	-	-	-	-	-	-	-	-
1093		CAGE	F105Co	-	-	-	-	-	-	-	-
1094		JBG	F105Co	-	-	-	-	-	-	-	-
1095		CAEW	F105Co	-	-	-	-	-	-	-	-
1096		CAEE	F105Co	-	-	-	-	-	-	-	-
1097		CAGE	F105Co	-	-	-	-	-	-	-	-
1098		CAGE	F102Co	-	-	-	-	-	-	-	-
1099		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-
1100												
1101	395	Laboratory Equipment										
1102		S	F107Co	-	-	-	-	-	-	-	-
1103		DGP	F105Co	-	-	-	-	-	-	-	-
1104		DGU	F105Co	-	-	-	-	-	-	-	-
1105		SO	F102Co	-	-	-	-	-	-	-	-
1106		SE	F10	-	-	-	-	-	-	-	-
1107		SG	F105Co	-	-	-	-	-	-	-	-
1108		CAGW	F105Co	-	-	-	-	-	-	-	-
1109		CAGE	F105Co	-	-	-	-	-	-	-	-
1110		JBG	F105Co	-	-	-	-	-	-	-	-
1111		CAEW	F105Co	-	-	-	-	-	-	-	-
1112		CAEE	F105Co	-	-	-	-	-	-	-	-
1113		CAGE	F105Co	-	-	-	-	-	-	-	-
1114		CAGE	F102Co	-	-	-	-	-	-	-	-
1115		Total Laboratory Equipment		-	-	-	-	-	-	-	-
1116												
1117	396	Power Operated Equipment										
1118		S	F107Co	-	-	-	-	-	-	-	-
1119		DGP	F105Co	-	-	-	-	-	-	-	-
1120		DGU	F105Co	-	-	-	-	-	-	-	-
1121		SO	F102Co	-	-	-	-	-	-	-	-
1122		SE	F10	-	-	-	-	-	-	-	-
1123		SG	F105Co	-	-	-	-	-	-	-	-
1124		CAGW	F105Co	-	-	-	-	-	-	-	-
1125		CAGE	F105Co	-	-	-	-	-	-	-	-
1126		JBG	F105Co	-	-	-	-	-	-	-	-
1127		CAEW	F105Co	-	-	-	-	-	-	-	-
1128		CAEE	F105Co	-	-	-	-	-	-	-	-
1129		CAGE	F105Co	-	-	-	-	-	-	-	-
1130		CAGE	F102Co	-	-	-	-	-	-	-	-
1131		Total Power Operated Equipment		-	-	-	-	-	-	-	-
1132												
1133	397	Communication Equipment										
1134		S	F107Co	-	-	-	-	-	-	-	-
1135		SGP	F105Co	-	-	-	-	-	-	-	-
1136		SGU	F105Co	-	-	-	-	-	-	-	-
1137		SO	F102Co	-	-	-	-	-	-	-	-
1138		CN	F42	-	-	-	-	-	-	-	-
1139		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
1140		SE	F10	-	-	-	-	-	-	-	-
1141		JBG	F105Co	-	-	-	-	-	-	-	-
		CAGE	F105Co	-	-	-	-	-	-	-	-
1143		CAGE	F105Co	-	-	-	-	-	-	-	-
1144		Total Communication Equipment		-	-	-	-	-	-	-	-
1145												

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				GENERAL PLANT							
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
398		Misc. Equipment									
		S	F107Co	-	-	-	-	-	-	-	-
		SGP	F105Co	-	-	-	-	-	-	-	-
		SGU	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F10	-	-	-	-	-	-	-	-
		SG	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Misc. Equipment		-	-	-	-	-	-	-	-
399		Coal Mine	F10	-	-	-	-	-	-	-	-
399L		WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
390L		General Capital Lease									
		S	F10	-	-	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-	-	-
		SO-U	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease		-	-	-	-	-	-	-	-
392L		General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
G00		Unclassified Gen Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
GV0		Unclassified Gen Veh - Acct 300	F102Co	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT				-	-	-	-	-	-	-	-
				INTANGIBLE PLANT							
301		Organization									
		S	F107Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		Total Organization		-	-	-	-	-	-	-	-
302		Franchise & Consent									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGE/CAGW	F105Co	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		DGU	F105Co	-	-	-	-	-	-	-	-
		Total Franchise & Consent		-	-	-	-	-	-	-	-
303		Miscellaneous Intangible Plant									
		S	F107Co	-	-	-	-	-	-	-	-
		SG/CAGW	F105Co	-	-	-	-	-	-	-	-
		SO	F102Co	-	-	-	-	-	-	-	-
		SE	F105Co	-	-	-	-	-	-	-	-
		CN	F42	-	-	-	-	-	-	-	-
		DGU	F10	-	-	-	-	-	-	-	-
		DGP	F105Co	-	-	-	-	-	-	-	-
		JBG	F105Co	-	-	-	-	-	-	-	-
		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-
I00		Unclass Intangible Plant - Acct 300	F102Co	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT				-	-	-	-	-	-	-	-
TOTAL ELECTRIC PLANT IN SERVICE				-	-	-	-	-	-	-	-

Distribution - METER - Unbundled

	A	B	C	D	E	F	G	H	I	J	K
				MISC RATE BASE							
	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1220	105	Plant Held For Future Use									
1221		S	F20	-	-	-	-	-	-	-	-
1222		SG	F10	-	-	-	-	-	-	-	-
1223		SG	F10	-	-	-	-	-	-	-	-
1224		SG	F10	-	-	-	-	-	-	-	-
1225		SE	F10	-	-	-	-	-	-	-	-
1226		SG	F10	-	-	-	-	-	-	-	-
1227		SG	F10	-	-	-	-	-	-	-	-
1228		CAGE	F102	-	-	-	-	-	-	-	-
1229		CAEW	F102	-	-	-	-	-	-	-	-
1230		CAEE	F102	-	-	-	-	-	-	-	-
1231		Total Plant Held For Future Use		-	-	-	-	-	-	-	-
1233	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-
1235	115	Accum Provision for Asset Acquisition Adjustments	F10	-	-	-	-	-	-	-	-
1237	128	Pensions	F102Co	-	-	-	-	-	-	-	-
1239	124	Weatherization	F10	3,312	1,455	413	681	270	364	125	4
1241	151	Fuel Stock	F10	-	-	-	-	-	-	-	-
1242		SE	F10	-	-	-	-	-	-	-	-
1243		CAEW	F10	-	-	-	-	-	-	-	-
1244		CAEE	F10	-	-	-	-	-	-	-	-
1245		JBE	F10	-	-	-	-	-	-	-	-
1246		CAEE	F10	-	-	-	-	-	-	-	-
1247		CAEE	F10	-	-	-	-	-	-	-	-
1248		Total Fuel Stock		-	-	-	-	-	-	-	-
1250	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-
1252	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1254	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1256	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-
1258	154	Materials and Supplies	F102Co	-	-	-	-	-	-	-	-
1259		SG	F102Co	-	-	-	-	-	-	-	-
1260		SE	F102Co	-	-	-	-	-	-	-	-
1261		SO	F102Co	-	-	-	-	-	-	-	-
1262		SNPPS	F102Co	-	-	-	-	-	-	-	-
1263		SNPPH	F102Co	-	-	-	-	-	-	-	-
1264		SNPD	F102Co	-	-	-	-	-	-	-	-
1265		SNPT	F102Co	-	-	-	-	-	-	-	-
1266		DGU	F102Co	-	-	-	-	-	-	-	-
1267		DGP	F102Co	-	-	-	-	-	-	-	-
1268		JBE	F10	-	-	-	-	-	-	-	-
1269		SNPP	F102Co	-	-	-	-	-	-	-	-
1270		CAGW	F102Co	-	-	-	-	-	-	-	-
1271		CAGE	F102Co	-	-	-	-	-	-	-	-
1272		JBG	F10	-	-	-	-	-	-	-	-
1273		CAEW	F102Co	-	-	-	-	-	-	-	-
1274		CAEE	F102Co	-	-	-	-	-	-	-	-
1275		CAGE	F102Co	-	-	-	-	-	-	-	-
1276		Total Materials and Supplies		-	-	-	-	-	-	-	-
1278	163	Stores Expense Undistributed	F102Co	-	-	-	-	-	-	-	-
1280	25318	Provo Working Capital Deposit	F102Co	-	-	-	-	-	-	-	-

1282	165	Prepayments	F102Co	-	-	-	-	-	-	-	-
1283		GPS	F42	-	-	-	-	-	-	-	-
1284		SG	F102Co	-	-	-	-	-	-	-	-
1285		SE	F102Co	-	-	-	-	-	-	-	-
1286		SO	F102Co	-	-	-	-	-	-	-	-
1287		Total Prepayments		-	-	-	-	-	-	-	-
1288											
1289	182	Misc Regulatory Assets	F102Co	-	-	-	-	-	-	-	-
1290		SG	F102Co	-	-	-	-	-	-	-	-
1291		CAGE	F102Co	-	-	-	-	-	-	-	-
1292		CAGE	F102Co	-	-	-	-	-	-	-	-
1293		CAGW	F102Co	-	-	-	-	-	-	-	-
1294		JBG	F102Co	-	-	-	-	-	-	-	-
1295		SE	F102Co	-	-	-	-	-	-	-	-
1296		CAEW	F102Co	-	-	-	-	-	-	-	-
1297		CAEE	F10	-	-	-	-	-	-	-	-
1298		SO	F102Co	-	-	-	-	-	-	-	-
1299		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-
1300											
1301	186	Misc Deferred Debits	F102Co	-	-	-	-	-	-	-	-
1302		CAEW	F102Co	-	-	-	-	-	-	-	-
1303		CAEE	F102Co	-	-	-	-	-	-	-	-
1304		SG	F102Co	-	-	-	-	-	-	-	-
1305		SO	F102Co	-	-	-	-	-	-	-	-
1306		SE	F10	-	-	-	-	-	-	-	-
1307		CAGW	F102Co	-	-	-	-	-	-	-	-
		CAGE	F102Co	-	-	-	-	-	-	-	-
		CAEW	F102Co	-	-	-	-	-	-	-	-
		CAEE	F102Co	-	-	-	-	-	-	-	-
		JBE	F102Co	-	-	-	-	-	-	-	-
1312		EXCTAX	F102Co	-	-	-	-	-	-	-	-
1313		Total Misc Deferred Debits		-	-	-	-	-	-	-	-
1314											
1315	CWC	Cash Working Capital	F137Co	29,873,668	14,356,570	4,182,584	5,451,057	2,103,192	2,460,615	1,215,535	104,115
1316											
1317	OWC	Other Working Capital	F137Co	-	-	-	-	-	-	-	-
1318		Total Other Working Capital		-	-	-	-	-	-	-	-
1319											
1320	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-
1321											
1322	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-
1323											
1324	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-
1325	TOTAL RATE BASE ADDITIONS			29,876,980	14,358,025	4,182,997	5,451,739	2,103,462	2,460,979	1,215,660	104,119
1326											
1327	Distribution - METER - Unbundled										
1328											
1329	A	B	C	D	E	F	G	H	I	J	K
1330	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
1331											
1332	235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-
1333											
1334	2281	Accum Prov for Property Insurance	F102Co	-	-	-	-	-	-	-	-
1335											
1336	2282	Accum Prov for Injuries & Damages	F102Co	-	-	-	-	-	-	-	-
1337											
1338	2283	Accum Prov for Pension & Benefits	F102Co	-	-	-	-	-	-	-	-
1339											
1340	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-	-
1341											
1342	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-
1343											
1344											
1345	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-
1346											
1347	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-
1348											
1349	25398	SO2 Emissions	F10	-	-	-	-	-	-	-	-
1350											
1351	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-

1352											
1353	190	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
1354		SG/CAGW	F104Co	-	-	-	-	-	-	-	-
1355		DOP	F138Co	-	-	-	-	-	-	-	-
1356		CN	F104Co	-	-	-	-	-	-	-	-
1357		BADDEBT	F42	-	-	-	-	-	-	-	-
1358		JBG	F104Co	-	-	-	-	-	-	-	-
1359		JBE	F104Co	-	-	-	-	-	-	-	-
1360		SE/CAEW	F104Co	-	-	-	-	-	-	-	-
1361		SNP	F104Co	-	-	-	-	-	-	-	-
1362		SNPD	F104Co	-	-	-	-	-	-	-	-
1363		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1364											
1365	281	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
1366											
1367	282	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
1368			F104Co	-	-	-	-	-	-	-	-
1369			F104Co	-	-	-	-	-	-	-	-
1370			F104Co	-	-	-	-	-	-	-	-
1371			F104Co	-	-	-	-	-	-	-	-
1372		DITBAL	F104Co	-	-	-	-	-	-	-	-
1373		DGP	F42	-	-	-	-	-	-	-	-
1374		SO	F138Co	-	-	-	-	-	-	-	-
1375		JBE	F104Co	-	-	-	-	-	-	-	-
1376		SE	F104Co	-	-	-	-	-	-	-	-
1377		SG	F104Co	-	-	-	-	-	-	-	-
1378		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1379											
1380											
1381	283	Accum Deferred Income Taxes	F104Co	-	-	-	-	-	-	-	-
1382		SG/CAGW	F104Co	-	-	-	-	-	-	-	-
1383		SE	F104Co	-	-	-	-	-	-	-	-
1384		SO	F138Co	-	-	-	-	-	-	-	-
1385		GPS	F104Co	-	-	-	-	-	-	-	-
1386		SNP	F104Co	-	-	-	-	-	-	-	-
1387		TROJD	F104Co	-	-	-	-	-	-	-	-
1388		SNPD	F104Co	-	-	-	-	-	-	-	-
1389		JBE	F104Co	-	-	-	-	-	-	-	-
1390		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
1391											
1392	255	Accum Investment Tax Credit	F104Co	-	-	-	-	-	-	-	-
1393	TOTAL RATE BASE DEDUCTIONS			-	-	-	-	-	-	-	-
1394											
1395							ACCUMULATED DEPRECIATION				
1396							GENERATION PLANT				
1397											
1398	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1399											
1400	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-
1401											
1402	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-
1403											
1404	108OP	Other Generation - Accum Depr	F10	-	-	-	-	-	-	-	-
1405		DGU	F10	-	-	-	-	-	-	-	-
1406		DGP	F10	-	-	-	-	-	-	-	-
1407		SG	F10	-	-	-	-	-	-	-	-
1408		CAGW	F10	-	-	-	-	-	-	-	-
1409		CAGE	F10	-	-	-	-	-	-	-	-
1410		SG	F10	-	-	-	-	-	-	-	-
1411		Total Other Generation - Accum Depr		-	-	-	-	-	-	-	-
1412											
1413	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1414											
1415											
1416											
1417	TOTAL GENERATION PLANT DEPRECIATION			-	-	-	-	-	-	-	-

1418												
1419												
1420							TRANSMISSION PLANT					
1421												
1422	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	
1423												
1424												
1425							DISTRIBUTION PLANT					
1426												
1427	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	
1428												
1429	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	
1430												
1431	108362	Station Equipment	F120	-	-	-	-	-	-	-	-	
1432												
1433	Distribution - METER - Unbundled											
1434												
1435	A	B	C	D	E	F	G	H	I	J	K	
1436	FERC ACCT	DESCRIPTION	COSFactor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
1437												
1438	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	
1439												
1440	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	
1441												
1442	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	
1443												
1444	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	
1445												
1446	108368	Line Transformers	F125	-	-	-	-	-	-	-	-	
1447												
1448	108369	Services	F126	-	-	-	-	-	-	-	-	
1449												
1450	108370	Meters	F127	-	-	-	-	-	-	-	-	
1451												
1452	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	
1453												
1454	108372	Leased Property	F129	-	-	-	-	-	-	-	-	
1455												
1456	108373	Street Lights	F130	-	-	-	-	-	-	-	-	
1457												
1458	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	
1459												
1460	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	
1461												
1462	108D	Unclassified Dist Sub - Acct 300	F102Co	-	-	-	-	-	-	-	-	
1463												
1464												
1465	TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	
1466												
1467							GENERAL PLANT					
1468	108GP	General Plant Accumulated Depr										
1469		S	F107Co	-	-	-	-	-	-	-	-	
1470		SG-P	F105Co	-	-	-	-	-	-	-	-	
1471		SG-U	F105Co	-	-	-	-	-	-	-	-	
1472		CAGW	F105Co	-	-	-	-	-	-	-	-	
1473		CN	F42	-	-	-	-	-	-	-	-	
1474		SO	F102Co	-	-	-	-	-	-	-	-	
1475		SE	F10	-	-	-	-	-	-	-	-	
1476		JBG	F105Co	-	-	-	-	-	-	-	-	
1477		CAGE	F105Co	-	-	-	-	-	-	-	-	
1478		CAGE	F105Co	-	-	-	-	-	-	-	-	
1479		Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-	
1480												

1481	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1482												
1483	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1484		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1485												
1486	1081399L	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-	-
1487		SE	F10	-	-	-	-	-	-	-	-
1488		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1489												
1490	TOTAL GENERAL PLANT ACCUM DEPR			-	-	-	-	-	-	-	-
1491												
1492												
1493	TOTAL ACCUM DEPR - PLANT IN SERVICE			-	-	-	-	-	-	-	-
1494												
1495												
1496							ACCUMULATED AMORTIZATION					
1497												
1498	111CLS	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-	-
1499												
1500	111CLG	Accum Prov for Amort-General										
1501		S	F108	-	-	-	-	-	-	-	-
1502		CN	F108	-	-	-	-	-	-	-	-
1503		SG	F108	-	-	-	-	-	-	-	-
1504		SO	F108	-	-	-	-	-	-	-	-
1505		SE	F108	-	-	-	-	-	-	-	-
1506		Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-
1507												
1508	111CLH	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-	-
1509												
1510	111IP	Accum Prov for Amort-Intangible										
1511		S	F107Co	-	-	-	-	-	-	-	-
1512		DGP	F105Co	-	-	-	-	-	-	-	-
1513		DGU	F105Co	-	-	-	-	-	-	-	-
1514		CAEW	F105Co	-	-	-	-	-	-	-	-
1515		CAEE	F105Co	-	-	-	-	-	-	-	-
1516		SE	F10	-	-	-	-	-	-	-	-
1517		SG	F105Co	-	-	-	-	-	-	-	-
1518		SG-P	F105Co	-	-	-	-	-	-	-	-
1519		SG-U	F105Co	-	-	-	-	-	-	-	-
1520		CN	F42	-	-	-	-	-	-	-	-
1521		CAGE	F105Co	-	-	-	-	-	-	-	-
1522		CAGE	F105Co	-	-	-	-	-	-	-	-
1523		CAGW	F105Co	-	-	-	-	-	-	-	-
1524		CAGE	F105Co	-	-	-	-	-	-	-	-
1525		JBG	F105Co	-	-	-	-	-	-	-	-
1526		SO	F102Co	-	-	-	-	-	-	-	-
1527		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-
1528												
1529	111390	Accum Prov for Amort-Capital Lease	F10	-	-	-	-	-	-	-	-
1530												
1531												
1532	TOTAL ACCUM PROV FOR AMORTIZATION			-	-	-	-	-	-	-	-

Factor Table COS

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
State of Washington
WCA
12 Months Ending June 2022
Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K	P
COS Factor	DESCRIPTION	F10 Dmd Split	F10 Eng Split	F10 Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Factor
A	Direct Assignment										
F10	Net of Renewables	74% /	26%	0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F11	100 Summer 100 Winter System Peaks	50% /	50%	0.40397	0.13069	0.21879	0.08800	0.12016	0.03673	0.00165	1.00000000
F12	12 Coincident Peaks	100% /	0%	0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F13	Net of Renewables - Demand	100% /	0%	0.45654	0.12238	0.19959	0.07859	0.10379	0.03820	0.00093	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F20	Max. Schedule Peak			0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000
F20A	Max. Schedule Peak Excluding Sch 60			0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000
F21	Transformers - NCP			0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000
F22	Secondary Lines - NCP			0.85708	0.14163	-	-	-	-	0.00129	1.00000000
F30	MWH @ Input			0.39048	0.13110	0.22315	0.08986	0.12717	0.03658	0.00166	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F40	Average Customers			0.78804	0.14812	0.00762	0.00047	0.00001	0.03658	0.01916	1.00000000
F41	Weighted Customers Acct 902			0.80983	0.15221	0.00843	0.00354	0.00089	0.02510	-	1.00000000
F42	Weighted Customers Acct 903			0.77380	0.16198	0.00907	0.00407	0.00006	0.03278	0.01824	1.00000000
F50	Contribution in Aid of Construction			0.45193	0.36438	0.06361	-	-	0.05624	0.06384	1.00000000
F51	Security Deposits			0.45230	0.14188	0.38027	-	-	0.02523	0.00031	1.00000000
F60	Meters			0.67960	0.17720	0.07735	0.01074	0.00062	0.05448	-	1.00000000
F60A	Meters Excluding Sch 60			0.68002	0.17731	0.07740	0.01075	-	0.05452	-	1.00000000
F70	Services			0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000
F80	Uncollectables			0.82531	0.05587	0.06495	0.02440	0.02971	(0.00024)	-	1.00000000
				-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
F101	Rate Base			0.47943	0.13727	0.18347	0.07176	0.08465	0.04045	0.00298	1.00000000
F101G	Generation Rate Base			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F101T	Transmission Rate Base			0.41738	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000
F101D	Distribution Rate Base			0.61873	0.16063	0.11211	0.03901	0.01374	0.04890	0.00688	1.00000000
F101C	Retail Rate Base			0.92152	0.16513	(0.15428)	0.00684	0.00160	0.03435	0.02484	1.00000000
F101Co	Misc Rate Base			0.48057	0.14001	0.18247	0.07040	0.08237	0.04069	0.00348	1.00000000
F102	SGP - System Gross Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	1.00000000
F102G	SGGP - System Gross Generation Plant			0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F102T	SGTP - System Gross Transmission Plant			0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F102D	SGDP - System Gross Distribution Plant			0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F102C	SGTP - System Gross Retail Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	1.00000000
F102Co	SGDP - System Gross Misc Plant			0.48307	0.13905	0.18094	0.07023	0.08177	0.04148	0.00347	1.00000000
F104	SNP - System Net Plant			0.47821	0.13807	0.18336	0.07153	0.08506	0.04046	0.00330	1.00000000
F104G	SNP - System Net Generation Plant			0.43930	0.12465	0.20574	0.08153	0.10989	0.03777	0.00112	1.00000000
F104T	SNP - System Net Transmission Plant			0.41738	0.13027	0.21447	0.08615	0.11320	0.03688	0.00164	1.00000000
F104D	SNP - System Net Distribution Plant			0.61445	0.16590	0.11083	0.03798	0.01338	0.04910	0.00835	1.00000000
F104C	SNP - System Net Retail Plant			0.77380	0.16198	0.00907	0.00407	0.00006	0.03278	0.01824	1.00000000
F104Co	SNP - System Net Misc Plant			0.47821	0.13807	0.18336	0.07153	0.08506	0.04046	0.00330	1.00000000
F105	STP - System Prod & Trans Plant			0.42937	0.12721	0.20969	0.08362	0.11138	0.03737	0.00136	1.00000000

F105G	SGGP - System Gross Generation Plant		0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F105T	SGTP - System Gross Transmission Plant		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F105D	SGDP - System Gross Distribution Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F105C	SGTP - System Gross Retail Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F105Co	SGDP - System Gross Misc Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F106	STP - System Transmission Plant		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F107	STP - System Trans & Dist Plant		0.51041	0.14805	0.16545	0.06316	0.06420	0.04380	0.00494	1.00000000
F107G	SGGP - System Gross Generation Plant		0.43931	0.12465	0.20573	0.08153	0.10988	0.03778	0.00112	1.00000000
F107T	SGTP - System Gross Transmission Plant		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F107D	SGDP - System Gross Distribution Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F107C	SGTP - System Gross Retail Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F107Co	SGDP - System Gross Misc Plant		0.61172	0.16741	0.11205	0.03813	0.01082	0.05133	0.00853	1.00000000
F108	SGP - System General Plant		0.49051	0.13963	0.17708	0.06848	0.07885	0.04178	0.00368	1.00000000
F110	SIP - System Intangible Plant		0.51730	0.13848	0.16018	0.06286	0.07719	0.03876	0.00523	1.00000000
F118	Account 360		0.54811	0.13858	0.18721	0.07141	-	0.05382	0.00087	1.00000000
F119	Account 361		0.50372	0.12736	0.17204	0.06562	0.08099	0.04946	0.00080	1.00000000
F120	Account 362		0.51222	0.12951	0.17495	0.06673	0.06548	0.05030	0.00081	1.00000000
F121	Account 364		0.58539	0.13895	0.16462	0.06279	-	0.04733	0.00092	1.00000000
F122	Account 365		0.64188	0.13951	0.13039	0.04974	-	0.03749	0.00100	1.00000000
F123	Account 366		0.70410	0.14012	0.09269	0.03536	-	0.02665	0.00108	1.00000000
F124	Account 367		0.69193	0.14000	0.10006	0.03817	-	0.02877	0.00106	1.00000000
F125	Account 368		0.58659	0.22592	0.06399	0.00827	-	0.11404	0.00119	1.00000000
F126	Account 369		0.70991	0.23075	0.04725	0.01210	-	-	-	1.00000000
F127	Account 370		0.67547	0.17612	0.07688	0.01067	0.00670	0.05415	-	1.00000000
F128	Account 371		-	-	-	-	-	-	1.00000	1.00000000
F129	Account 372		0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000000
F130	Account 373		-	-	-	-	-	-	1.00000	1.00000000
F131	Account 581 thru 587 & 591 thru 597		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F132	Account 364 + 365		0.60886	0.13918	0.15040	0.05737	-	0.04324	0.00095	1.00000000
F133	Account 366 + 367		0.69659	0.14005	0.09724	0.03709	-	0.02796	0.00107	1.00000000
F134	Account 364 + 365 + 369 (OH)		0.63279	0.15875	0.12558	0.04709	-	0.03502	0.00077	1.00000000
F135	Account 366 + 367 + 369 (UG)		0.68705	0.16170	0.09693	0.03423	-	0.01935	0.00074	1.00000000
F136	Account 902 + 903 + 904		0.79654	0.12676	0.02657	0.01039	0.00956	0.02099	0.00920	1.00000000
F137	Total O & M Expense		0.42491	0.13208	0.20831	0.08333	0.11257	0.03664	0.00215	1.00000000
F137G	Generation O & M Exp		0.39630	0.13033	0.22107	0.08887	0.12510	0.03672	0.00160	1.00000000
F137T	Transmission O & M Exp		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F137D	Distribution O & M Exp		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F137C	Retail O & M Exp (Customer)		0.79574	0.12877	0.02479	0.00945	0.00866	0.02246	0.01014	1.00000000
F137Co	Misc & Customer O & M Exp		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.42209	0.13174	0.20959	0.08399	0.11409	0.03640	0.00210	1.00000000
F138G	Generation O & M Exp (less fuel & purchased power)		0.44419	0.12401	0.20399	0.08069	0.10815	0.03789	0.00107	1.00000000
F138T	Transmission O & M Exp - (less wheeling exp)		0.41747	0.13028	0.21442	0.08613	0.11316	0.03689	0.00164	1.00000000
F138D	Distribution O & M Exp		0.60550	0.15130	0.13286	0.04956	0.01763	0.03763	0.00553	1.00000000
F138C	Retail O & M Exp (Customer)		0.79574	0.12877	0.02479	0.00945	0.00866	0.02246	0.01014	1.00000000
F138Co	Common O & M Exp		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	1.00000000
F140	Revenue Requirement Before Rev Credits		0.44735	0.13456	0.19750	0.07842	0.10132	0.03813	0.00273	1.00000000
F140G	Revenue Requirement Before Rev Credits		0.40200	0.12959	0.21903	0.08789	0.12309	0.03686	0.00154	1.00000000
F140T	Revenue Requirement Before Rev Credits		0.41744	0.13028	0.21444	0.08614	0.11318	0.03688	0.00164	1.00000000
F140D	Revenue Requirement Before Rev Credits		0.59701	0.15632	0.12566	0.04543	0.02330	0.04527	0.00702	1.00000000
F140C	Revenue Requirement Before Rev Credits		0.80050	0.13472	0.01257	0.00868	0.00726	0.02434	0.01193	1.00000000
F140Co	Revenue Requirement Before Rev Credits		0.48058	0.14001	0.18247	0.07040	0.08237	0.04069	0.00349	1.00000000
F141	Firm Revenues		0.43389	0.14369	0.20998	0.07859	0.09557	0.03611	0.00216	1.00000000
1	2	3 4 5	6	7	8	9	10	11	12	1.00000000

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Demand Factors

	A	B	C	D	E	F	G	H	I
	Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Secondary	3,074,170	959,389	1,562,171	547,882	-	271,627	12,076	6,427,314
2									
3	Primary	-	-	16,789	86,357	833,310	-	-	936,456
4									
5	Sub-Transmission	-	-	-	-	-	-	-	0
6									
7	Transmission	-	-	-	-	-	-	-	0
8									
9	Total KW @ Input	3,074,170	959,389	1,578,960	634,239	833,310	271,627	12,076	7,363,770
10									
11	Total MWH @ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
12									
13	MWH %	39.0475%	13.1102%	22.3148%	8.9863%	12.7166%	3.6581%	0.1664%	100.0000%
14									
15									
16	FACTOR 10 - 74% D / 26% E	43.9306%	12.4652%	20.5734%	8.1527%	10.9884%	3.7775%	0.1122%	100.0000%
17	Net of Renewables								
18									
19	FACTOR 11 - 50% D / 50% E	40.3974%	13.0694%	21.8786%	8.7997%	12.0164%	3.6734%	0.1652%	100.0000%
20									
21	FACTOR 12 - 100% D	41.7472%	13.0285%	21.4423%	8.6130%	11.3163%	3.6887%	0.1640%	100.0000%
22									
23	FACTOR 13 - 100% D	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%
24	Net of Renewables								

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Sum Of**
	Peak Date:	**COS**	**6**	**12**	**8**	**12**	**24**	**28**	**27**	**24**	**10**	**13**	**26**	**27**	**12**
	Peak Time:	**Sch**	**15**	**16**	**15**	**6**	**8**	**17**	**7**	**7**	**7**	**7**	**15**	**16**	**CPs**
1	Residential														
2	Sch 16 sec	16	269,345	227,084	277,368	162,783	258,947	346,946	322,192	344,206	268,414	193,126	177,573	226,187	3,074,170
3															
4	General Service														
5	Sch 24 sec	24	80,932	77,266	80,910	80,902	78,713	71,573	97,108	101,333	88,421	86,415	55,411	60,404	959,389
6	Sch 36 sec	36	113,032	109,407	136,012	162,438	143,697	122,550	143,847	157,823	134,508	137,721	97,714	103,422	1,562,171
7	Sch 36 pri	36	1,382	1,593	1,746	1,762	1,572	1,291	1,446	1,443	1,199	1,168	1,217	968	16,789
8	Sch 48T pri, ded fac	48T	71,338	67,783	71,404	68,150	69,602	69,222	74,287	78,097	69,828	62,180	58,290	73,128	833,310
9	Sch 48T sec	48T	47,806	42,635	48,459	48,613	50,939	40,829	46,407	48,918	43,966	45,496	40,122	43,691	547,882
10	Sch 48T pri	48T	7,406	7,733	7,779	7,461	6,769	6,926	7,075	8,166	7,092	7,074	5,809	7,066	86,357
11	Gen Service Total		321,896	306,416	346,311	369,327	351,293	312,392	370,170	395,781	345,015	340,054	258,563	288,679	4,005,897
12															
13	Irrigation														
14	Sch 040 sec	40	45,877	50,992	50,839	34,736	7,643	1,466	504	561	4,255	14,089	25,418	35,248	271,627
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		2,123	2,027	1,812	-	-	1,410	-	-	-	-	2,212	2,492	12,076
18															
19	**State of Washington**		**639,241**	**586,519**	**676,330**	**566,846**	**617,883**	**662,213**	**692,866**	**740,548**	**617,684**	**547,269**	**463,766**	**552,606**	**7,363,770**

PacifiCorp
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The PacifiCorp System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Sum Of**
	Peak Date:	**COS**	**6**	**12**	**8**	**12**	**24**	**28**	**27**	**24**	**10**	**13**	**26**	**27**	**12**
	Peak Time:	**Sch**	**15**	**16**	**15**	**6**	**8**	**17**	**7**	**7**	**7**	**7**	**15**	**16**	**CPs**
1	Residential														
2	Sch 16 sec	16	242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
3															
4	Residential Total		242,747	204,659	249,978	146,708	233,376	312,685	290,376	310,216	241,908	174,055	160,037	203,851	2,770,596
5															
6	General Service														
7	Sch 24 sec	24	72,940	69,636	72,920	72,912	70,940	64,505	87,519	91,327	79,689	77,882	49,939	54,440	864,649
8	Sch 36 sec	36	101,870	98,603	122,581	146,397	129,507	110,448	129,642	142,238	121,226	124,121	88,065	93,209	1,407,907
9	Sch 36 pri	36	1,275	1,470	1,611	1,626	1,451	1,191	1,335	1,331	1,106	1,078	1,123	893	15,491
10	Sch 48T pri, ded fac	48T	65,824	62,543	65,885	62,883	64,222	63,872	68,545	72,060	64,431	57,374	53,785	67,476	768,899
11	Sch 48T sec	48T	43,085	38,424	43,674	43,813	45,909	36,797	41,824	44,088	39,625	41,003	36,160	39,377	493,779
12	Sch 48T pri	48T	6,834	7,135	7,178	6,884	6,246	6,391	6,528	7,535	6,544	6,527	5,360	6,519	79,682
13	Gen Service Total		291,828	277,812	313,849	334,516	318,275	283,204	335,393	358,580	312,621	307,985	234,432	261,913	3,630,407
14															
15	Irrigation														
16	Sch 040 sec	40	41,347	45,956	45,819	31,306	6,888	1,321	454	505	3,835	12,698	22,908	31,767	244,804
17															
18	Street Lights														
19	Sch 15,52,54,57 sec		1,913	1,827	1,633	-	-	1,270	-	-	-	-	1,993	2,246	10,883
20															
21	**State of Washington**		**577,835**	**530,255**	**611,278**	**512,530**	**558,539**	**598,481**	**626,222**	**669,301**	**558,364**	**494,737**	**419,370**	**499,778**	**6,656,690**

Net of Renewables
12 Months Ending June 2022
Demand Factors

	A	B	C	D	E	F	G	H	I
	Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	Secondary	3,725,788	998,708	1,611,117	549,649	-	311,723	7,597	7,204,583
2									
3	Primary	-	-	17,733	91,686	847,001	-	-	956,420
4									
5	Sub-Transmission	-	-	-	-	-	-	-	0
6									
7	Transmission	-	-	-	-	-	-	-	0
8									
9	Total KW @ Input	3,725,788	998,708	1,628,851	641,335	847,001	311,723	7,597	8,161,003
10									
11	kW %	45.6536%	12.2376%	19.9590%	7.8585%	10.3786%	3.8197%	0.0931%	100.0000%

Demand Factor Detail

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Input Net of Renenwables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-22**	**Jun-22**	**Sum Of**
	Peak Date:	**COS**	**6**	**16**	**9**	**4**	**24**	**28**	**5**	**25**	**9**	**22**	**26**	**27**	**12**
	Peak Time:	**Sch**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**Jan-00**	**CPs**
1	Residential														
2	Sch 16 sec	16	316,206	392,588	293,371	173,572	264,893	406,527	355,294	487,362	323,879	180,585	205,203	326,309	3,725,788
3															
4	General Service														
5	Sch 24 sec	24	103,388.75	113,573.12	82,114.47	67,622.19	67,753.06	91,323.71	90,781.05	90,105.45	74,557.72	76,641.93	63,028.74	77,817.55	998,708
6	Sch 36 sec	36	132,186.18	150,331.14	154,900.57	143,415.28	124,252.77	141,041.80	130,371.09	158,289.57	112,455.37	129,391.81	110,049.26	124,432.48	1,611,117
7	Sch 36 pri	36	1,502.38	2,010.23	1,946.78	1,472.06	1,449.30	1,375.56	1,381.03	1,432.84	1,106.58	1,304.91	1,371.05	1,380.60	17,733
8	Sch 48T pri, ded fac	48T	71,315.95	68,729.84	72,248.38	67,887.26	70,594.74	69,528.22	74,548.48	79,518.95	69,838.18	70,382.38	59,465.16	72,943.36	847,001
9	Sch 48T sec	48T	50,059.92	48,238.64	50,582.87	49,845.43	44,250.13	41,897.60	42,296.81	46,206.45	40,773.26	45,721.29	41,757.49	48,019.10	549,649
10	Sch 48T pri	48T	8,876.07	9,994.21	8,429.85	7,326.47	6,611.44	7,479.21	6,581.66	8,496.99	6,725.51	6,412.08	6,304.00	8,448.54	91,686
11	Gen Service Total		367,329	392,877	370,223	337,569	314,911	352,646	345,960	384,050	305,457	329,854	281,976	333,042	4,115,894
12															
13	Irrigation														
14	Sch 040 sec	40	51,919.09	58,584.54	61,844.77	46,583.43	7,188.01	1,444.78	641.76	592.25	1,378.87	15,094.20	26,368.87	40,082.93	311,723
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		-	-	12	1,575	1,513	1,410	1,442	69	1,577	-	-	-	7,597
18															
19	-		**735,455**	**844,050**	**725,451**	**559,299**	**588,506**	**762,028**	**703,337**	**872,074**	**632,291**	**525,533**	**513,547**	**699,433**	**8,161,003**

Gen Service Total
KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending June 2022
Coincident Peaks At The Time Of The System Peak @ Sales Net of Renenwables

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :		**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-22**	**Jun-22**	**Sum Of**
	Peak Date:	**COS**	**6**	**16**	**9**	**4**	**24**	**28**	**5**	**25**	**9**	**22**	**26**	**27**	**12**
	Peak Time:	**Sch**	**17**	**17**	**18**	**19**	**19**	**18**	**18**	**8**	**19**	**8**	**18**	**18**	**CPs**
1	Residential														
2	Sch 16 sec	16	284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867
3															
4	Residential Total		284,981	353,820	264,401	156,432	238,735	366,383	320,209	439,235	291,896	162,752	184,939	294,086	3,357,867
5															
6	General Service														
7	Sch 24 sec	24	93,179	102,358	74,006	60,944	61,062	82,305	81,816	81,208	67,195	69,074	56,805	70,133	900,085
8	Sch 36 sec	36	119,133	135,486	139,604	129,253	111,983	127,114	117,497	142,658	101,350	116,614	99,182	112,145	1,452,020
9	Sch 36 pri	36	1,386	1,855	1,796	1,358	1,337	1,269	1,274	1,322	1,021	1,204	1,265	1,274	16,363
10	Sch 48T pri, ded fac	48T	65,804	63,417	66,664	62,640	65,138	64,154	68,786	73,373	64,440	64,942	54,869	67,305	781,532
11	Sch 48T sec	48T	45,117	43,475	45,588	44,923	39,880	37,760	38,120	41,644	36,747	41,206	37,634	43,277	495,371
12	Sch 48T pri	48T	8,190	9,222	7,778	6,760	6,100	6,901	6,073	7,840	6,206	5,916	5,817	7,796	84,599
13	Gen Service Total		332,808	355,813	335,436	305,879	285,501	319,504	313,567	348,044	276,959	298,957	255,571	301,930	3,729,970
14															
15	Irrigation														
16	Sch 040 sec	40	46,792	52,799	55,738	41,983	6,478	1,302	578	534	1,243	13,604	23,765	36,125	280,941
17															
18	Street Lights														
19	Sch 15,52,54,57 sec		-	-	11	1,419	1,364	1,270	1,299	62	1,421	-	-	-	6,847
20															
21	-		**664,581**	**762,432**	**655,585**	**505,713**	**532,078**	**688,459**	**635,653**	**787,875**	**571,519**	**475,312**	**464,275**	**632,140**	**7,375,624**

Distribution Factors (F20-F22)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Factors - (NCP - 12 months)

	A	B	C	D	E	F	G	H	I
	Description	**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Secondary	430,469	108,837	145,228	47,062	-	42,269	682	774,547
2									
3	Primary	-	-	1,798	9,019	69,212	-	-	80,029
4									
5	Sub-Transmission	-	-	-	-	-	-	-	-
6									
7	Transmission	-	-	-	-	-	-	-	-
8									
9	Schedule Peaks (max)								
10	@ Input	430,469	108,837	147,025	56,081	69,212	42,269	682	854,575
11									
12									
13	Substations								
14	**FACTOR 20**	**50.3723%**	**12.7358%**	**17.2045%**	**6.5624%**	**8.0990%**	**4.9462%**	**0.0798%**	**100.0000%**
15									
16	**FACTOR 20A**	**54.8115%**	**13.8581%**	**18.7207%**	**7.1408%**	**0.0000%**	**5.3821%**	**0.0868%**	**100.0000%**
17									
18									
19	Max NCP - Sec	1,449,626	231,695	232,468	68,091	0	117,377	2,492	2,101,749
20									
21									
22									
23	12 NCP - Sec	14,903,838	2,462,897	2,544,375	728,725	0	780,270	22,397	21,442,501
24									
25	Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	3.00	
26									
27	Max NCP	14,903,838	2,462,897	0	0	0	0	22,397	17,389,131
28	(Sec Lines)								
29									
30	Secondary Lines								
31	**FACTOR 22**	**85.7078%**	**14.1634%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.1288%**	**100.0000%**
32									
33									
34	* If Line 19 > 1,								
35	Line 30 = Line 23								

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description	COS Sch	Jul-21 13 Jan-00	Aug-21 11 Jan-00	Sep-21 08 Jan-00	Oct-21 12 Jan-00	Nov-21 22 Jan-00	Dec-21 28 Jan-00	Jan-22 04 Jan-00	Feb-22 23 Jan-00	Mar-22 10 Jan-00	Apr-22 14 Jan-00	May-22 26 Jan-00	Jun-22 27 Jan-00	Sum of 12 Dist Peaks
1	Residential														
2	Sch 16 sec	16	277,817	425,511	352,697	192,978	281,113	406,527	405,550	529,760	412,711	227,823	158,745	339,453	4,010,686
3															
4	General Service														
5	Sch 24 sec	24	111,420	141,989	105,587	70,888	79,799	91,324	99,535	94,806	81,181	82,497	91,639	95,371	1,146,036
6	Sch 36 sec	36	153,248	162,023	164,289	155,228	143,353	141,042	148,356	157,991	129,533	139,806	124,798	142,753	1,762,419
7	Sch 36 pri	36	1,632	2,164	1,982	1,733	1,461	1,376	1,420	1,433	1,062	1,563	1,652	1,488	18,965
8	Sch 48T pri, ded fac	48T	68,568	68,262	69,038	68,483	70,774	69,528	73,305	76,775	70,563	64,739	55,242	73,246	828,523
9	Sch 48T sec	48T	55,095	51,036	51,481	45,426	49,343	41,898	40,324	44,835	41,235	41,842	46,345	52,103	560,963
10	Sch 48T pri	48T	9,183	10,945	8,925	7,580	6,938	7,479	7,095	8,604	6,940	7,240	7,463	8,887	97,280
11	General Service Total		399,146	436,419	401,302	349,339	351,667	352,646	370,035	384,444	330,514	337,687	327,140	373,847	4,414,185
12															
13	Irrigation														
14	Sch 040 sec	40	53,408	63,555	60,246	30,246	7,706	1,445	1,154	716	3,653	16,500	28,689	42,593	309,912
15															
16	Street Lights														
17	Sch 15,52,54,57 sec		-	-	-	425	1,513	1,410	39	96	690	-	-	-	4,173
18															
19															
20															
21	**State of Washington**		**730,371**	**925,485**	**814,245**	**572,988**	**642,000**	**762,028**	**776,778**	**915,015**	**747,569**	**582,009**	**514,574**	**755,893**	**8,738,955**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	Jul-21 13 16	Aug-21 11 16	Sep-21 08 17	Oct-21 12 7	Nov-21 22 18	Dec-21 28 18	Jan-22 04 9	Feb-22 23 8	Mar-22 10 7	Apr-22 14 7	May-22 26 15	Jun-22 27 16	Sum of 12 Dist Peaks	Avg of S/W Dist Peaks
1	Residential															
2	Sch 16 sec	16	250,383	383,491	317,868	173,922	253,353	366,383	365,502	477,446	371,956	205,326	143,069	305,932	3,614,631	430,469
3																
4	General Service															
5	Sch 24 sec	24	100,417	127,968	95,161	63,888	71,919	82,305	89,706	85,444	73,164	74,351	82,590	85,953	1,032,865	108,837
6	Sch 36 sec	36	138,115	146,023	148,066	139,900	129,197	127,114	133,706	142,389	116,742	126,000	112,474	128,656	1,588,380	145,228
7	Sch 36 pri	36	1,505	1,997	1,828	1,599	1,348	1,269	1,310	1,322	980	1,442	1,525	1,373	17,499	1,798
8	Sch 48T pri, ded fac	48T	63,268	62,986	63,701	63,190	65,304	64,154	67,639	70,840	65,108	59,735	50,972	67,584	764,482	69,212
9	Sch 48T sec	48T	49,654	45,996	46,398	40,940	44,470	37,760	36,342	40,407	37,163	37,710	41,769	46,957	505,568	47,062
10	Sch 48T pri	48T	8,474	10,099	8,235	6,994	6,402	6,901	6,546	7,939	6,404	6,680	6,886	8,200	89,760	9,019
11	General Service Total		361,434	395,069	363,389	316,511	318,639	319,504	335,249	348,342	299,561	305,918	296,215	338,724	3,998,554	381,155
12																
13	Irrigation															
14	Sch 040 sec	40	48,134	57,279	54,296	27,259	6,945	1,302	1,040	645	3,293	14,870	25,856	38,387	279,308	42,269
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		-	-	-	383	1,364	1,270	35	86	622	-	-	-	3,761	682
18																
19																
20																
21	**State of Washington**		**659,950**	**835,839**	**735,553**	**518,075**	**580,301**	**688,459**	**701,826**	**826,520**	**675,432**	**526,114**	**465,141**	**683,043**	**7,896,254**	**854,575**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Non Coincident Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	Residential															
2	Sch 16 sec		1,151,229	1,135,793	1,137,254	1,138,989	1,266,816	1,417,482	1,449,626	1,390,849	1,215,023	1,297,397	1,181,825	1,121,555	14,903,838	1,449,626
3																
4	General Service															
5	Sch 24 sec	24	231,695	230,483	207,581	193,283	188,356	195,562	203,812	205,321	193,545	195,138	200,590	217,533	2,462,897	231,695
6	Sch 36 sec	36	215,723	222,938	232,468	219,322	211,830	210,544	202,179	204,782	207,950	201,714	201,969	212,955	2,544,375	232,468
7	Sch 36 pri	36	4,037	4,671	5,595	5,881	4,098	3,844	3,466	3,441	3,610	5,067	4,771	5,419	53,901	5,881
8	Sch 48T pri, ded fac	48T	72,065	72,655	71,869.99	71,795	73,751	74,145	75,381	75,456	74,251	74,631	73,991	73,161	883,152	75,456
9	Sch 48T sec	48T	66,682	66,341	68,091	66,814	59,437	56,313	53,985	57,054	57,408	56,390	56,516	63,695	728,725	68,091
10	Sch 48T pri	48T	12,192	12,067	11,924	10,030	9,845	10,194	10,423	10,650	9,923	10,090	10,168	11,962	129,466	12,192
11	General Service Total		602,394	609,155	597,529	567,125	547,317	550,602	549,246	556,703	546,688	543,030	548,005	584,724	6,802,517	625,782
12																
13	Irrigation															
14	Sch 40 sec	40	117,377	114,547	108,143	83,580	7,375	2,928	1,420	4,826	47,504	83,894	99,935	108,741	780,270	117,377
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18																
19																
20	**State of Washington**		**1,873,325**	**1,861,522**	**1,844,738**	**1,791,273**	**1,823,021**	**1,972,422**	**2,001,733**	**1,954,097**	**1,810,984**	**1,926,387**	**1,832,007**	**1,817,512**	**22,509,021**	**2,195,278**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Non Coincident Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	NCP Total	Maximum NCP
1	Residential															
2	Sch 16 sec		1,037,545	1,023,633	1,024,950	1,026,514	1,141,718	1,277,506	1,306,475	1,253,503	1,095,040	1,169,279	1,065,119	1,010,802	13,432,084	1,306,475
3																
4	General Service															
5	Sch 24 sec	24	208,815	207,722	187,082	174,196	169,755	176,250	183,685	185,045	174,432	175,868	180,781	196,051	2,219,686	208,815
6	Sch 36 sec	36	194,420	200,923	209,511	197,664	190,912	189,753	182,214	184,559	187,415	181,795	182,025	191,925	2,293,118	209,511
7	Sch 36 pri	36	3,725	4,310	5,163	5,426	3,781	3,547	3,198	3,175	3,331	4,676	4,403	5,000	49,735	5,426
8	Sch 48T pri, ded fac	48T	66,495	67,039	66,315	66,246	68,050	68,414	69,555	69,624	68,512	68,862	68,272	67,506	814,889	69,624
9	Sch 48T sec	48T	60,098	59,790	61,367	60,216	53,568	50,752	48,654	51,419	51,739	50,821	50,935	57,405	656,763	61,367
10	Sch 48T pri	48T	11,249	11,135	11,002	9,255	9,084	9,406	9,617	9,826	9,156	9,310	9,382	11,037	119,459	11,249
11	General Service Total		544,802	550,919	540,440	513,003	495,151	498,122	496,923	503,650	494,586	491,332	495,798	528,925	6,153,650	565,993
12																
13	Irrigation															
14	Sch 40 sec	40	105,786	103,236	97,464	75,327	6,647	2,638	1,279	4,349	42,813	75,610	90,066	98,003	703,218	105,786
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18																
19																
20	**State of Washington**		**1,690,228**	**1,679,615**	**1,664,488**	**1,616,266**	**1,644,879**	**1,779,537**	**1,805,977**	**1,763,051**	**1,634,033**	**1,738,083**	**1,653,004**	**1,639,975**	**20,309,138**	**1,980,501**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Schedule Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1	Residential															
2	Sch 16 sec	16	336,581	448,728	386,612	249,759	362,815	430,285	461,474	555,423	414,899	284,046	262,538	343,975	4,537,133	555,423
3																
4	General Service															
5	Sch 24 sec	24	120,199	141,989	121,998	86,603	91,306	99,345	106,323	108,136	93,699	92,299	94,234	112,942	1,269,074	141,989
6	Sch 36 sec	36	161,690	172,712	184,012	178,924	173,664	170,102	151,712	161,215	145,154	139,806	148,180	154,295	1,941,465	184,012
7	Sch 36 pri	36	1,904	2,222	2,260	2,122	1,881	1,911	1,637	1,781	1,603	1,875	2,036	2,194	23,426	2,260
8	Sch 48T pri, ded fac	48T	72,811	71,592	75,806	70,598	75,772	70,101	76,646	81,569	74,701	74,927	67,720	75,311	887,554	81,569
9	Sch 48T sec	48T	60,385	54,961	57,964	55,936	59,939	54,930	46,407	52,046	47,523	49,325	48,631	54,010	642,056	60,385
10	Sch 48T pri	48T	10,131	11,464	10,173	8,651	7,990	8,597	7,714	8,909	7,639	7,584	7,666	9,122	105,640	11,464
11	General Service Total		427,120	454,941	452,213	402,834	410,551	404,986	390,439	413,655	370,317	365,816	368,466	407,875	4,869,214	481,679
12																
13	Irrigation															
14	Sch 040 sec	40	59,761	69,673	73,057	66,793	14,032	1,608	1,901	4,127	14,621	24,861	37,497	50,011	417,942	73,057
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		2,324	2,027	1,812	1,578	1,513	1,410	1,442	1,719	1,769	2,067	2,243	2,492	22,397	2,492
18																
19																
20																
21	**State of Washington**		**825,787**	**975,369**	**913,693**	**720,964**	**788,912**	**838,289**	**855,255**	**974,924**	**801,607**	**676,790**	**670,744**	**804,352**	**9,846,686**	**1,112,651**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Schedule Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Description	COS Sch	July	August	September	October	November	December	Januray	February	March	April	May	June	Schedule Peaks Total	Max Sch Peak
1	Residential															
2	Sch 16 sec	16	303,344	404,416	348,434	225,095	326,987	387,794	415,903	500,575	373,928	255,996	236,612	310,007	4,089,092	500,575
3																
4	General Service															
5	Sch 24 sec	24	108,330	127,968	109,951	78,051	82,289	89,534	95,824	97,458	84,446	83,185	84,928	101,789	1,143,753	127,968
6	Sch 36 sec	36	145,723	155,657	165,840	161,255	156,515	153,305	136,730	145,295	130,820	126,000	133,547	139,058	1,749,745	165,840
7	Sch 36 pri	36	1,757	2,050	2,086	1,958	1,735	1,763	1,511	1,643	1,479	1,730	1,879	2,024	21,615	2,086
8	Sch 48T pri, ded fac	48T	67,183	66,059	69,947	65,141	69,915	64,682	70,722	75,264	68,927	69,136	62,485	69,490	818,951	75,264
9	Sch 48T sec	48T	54,422	49,534	52,240	50,412	54,020	49,506	41,824	46,906	42,830	44,454	43,829	48,676	578,653	54,422
10	Sch 48T pri	48T	9,348	10,578	9,387	7,982	7,372	7,933	7,118	8,220	7,048	6,998	7,073	8,417	97,474	10,578
11	General Service Total		386,763	411,845	409,450	364,800	371,847	366,723	353,728	374,786	335,550	331,503	333,741	369,456	4,410,191	436,158
12																
13	Irrigation															
14	Sch 040 sec	40	53,859	62,793	65,842	60,197	12,646	1,450	1,713	3,719	13,177	22,406	33,795	45,072	376,670	65,842
15																
16	Street Lights															
17	Sch 15,52,54,57 sec		2,095	1,827	1,633	1,422	1,364	1,270	1,299	1,549	1,594	1,863	2,021	2,246	20,185	2,246
18																
19																
20																
21	**State of Washington**		**746,061**	**880,881**	**825,359**	**651,515**	**712,844**	**757,237**	**772,644**	**880,630**	**724,249**	**611,768**	**606,170**	**726,781**	**8,896,138**	**1,004,821**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Energy Factor

	A	B	C	D	E	F	G	H	I
	Description	**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Secondary	1,631,467	547,765	922,069	324,479	-	152,841	6,953	3,585,574
2									
3	Primary	-	-	10,528	52,218	544,169	-	-	606,914
4									
5	Sub-Transmission	-	-	-	-	-	-	-	-
6									
7	Transmission	-	-	-	-	-	-	-	-
8									
9									
10	Total MWH								
11	@ Sales	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
12									
13									
14	Total MWH								
15	@ Input	1,789,230	600,734	1,022,506	411,771	582,696	167,621	7,625	4,582,183
16									
17	Energy								
18	**FACTOR 30**	**39.0475%**	**13.1102%**	**22.3148%**	**8.9863%**	**12.7166%**	**3.6581%**	**0.1664%**	**100.0000%**
19									
20	MWH @ sales								
21	(less special contracts)	1,631,467	547,765	932,597	376,697	544,169	152,841	6,953	4,192,488
22									
23	**FACTOR 31**	**38.9141%**	**13.0654%**	**22.2445%**	**8.9850%**	**12.9796%**	**3.6456%**	**0.1658%**	**100.0000%**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Energy Factor

	A	B	C
	Rate Schedules	**Voltage level**	**MWH @ Sales (Inc Unbilled)**
1	Sch 016	secondary	1,631,467
2	Sch 024	secondary	547,765
3	Sch 036	secondary	922,069
4	Sch 036	primary	10,528
5	Sch 48T, ded fac	primary	544,169
6	Sch 48T	secondary	324,479
7	Sch 48T	primary	52,218
8	Sch 40	secondary	152,841
9	Sch 15,51,52,53,54,57	secondary	6,953
10			
11			
12	**State of Washington**		**4,192,488**
	Sch 47 - partial requirements		1,689
	Total mWh including Sch 47		4,194,177

mWh by month @ INPUT		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Residential														
Sch 16 sec	16	141,787	154,261	118,212	104,031	152,404	198,405	224,635	196,567	170,789	108,783	114,398	104,958	1,789,230
General Service														
Sch 24 sec	24	55,888	60,239	51,382	45,238	45,978	53,460	57,979	52,477	47,714	42,949	43,595	43,833	600,734
Sch 36 sec	36	83,983	89,331	92,368	95,108	91,160	91,669	85,206	80,192	77,995	73,111	74,679	76,431	1,011,233
Sch 36 pri	36	925	1,083	1,066	970	1,030	1,010	977	909	828	773	930	773	11,273
Sch 48T pri, ded fac	48T	49,636	49,322	50,265	47,737	48,735	47,582	50,568	49,904	46,355	46,246	45,936	50,409	582,696
Sch 48T sec	48T	32,928	30,979	32,105	32,223	32,635	30,171	27,083	27,448	27,461	27,385	27,053	28,387	355,856
Sch 48T pri	48T	5,232	5,609	4,869	4,850	4,626	5,119	4,613	4,486	4,246	4,035	4,076	4,155	55,915
Gen Service Total		228,592	236,562	232,055	226,126	224,164	229,010	226,426	215,415	204,600	194,501	196,270	203,987	2,617,706
Irrigation														
Sch 040 sec	40	33,892	36,730	28,761	16,247	4,727	872	566	546	2,587	9,587	14,210	18,895	167,621
Street Lights														
Sch 15,52,54,57 sec		616	615	618	635	654	662	658	649	653	637	617	610	7,625
State of Washington		**404,886**	**428,168**	**379,646**	**347,039**	**381,949**	**428,950**	**452,285**	**413,177**	**378,629**	**313,508**	**325,495**	**328,451**	**4,582,183**

mWh by month @ SALES		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Residential														
Sch 16 sec	16	129,285	140,659	107,789	94,859	138,966	180,911	204,828	179,235	155,730	99,191	104,311	95,703	1,631,467
General Service														
Sch 24 sec	24	50,960	54,928	46,852	41,249	41,924	48,746	52,867	47,850	43,507	39,162	39,752	39,968	547,765
Sch 36 sec	36	76,578	81,454	84,224	86,722	83,122	83,586	77,693	73,121	71,118	66,665	68,095	69,692	922,069
Sch 36 pri	36	864	1,012	995	906	961	943	912	848	773	722	869	722	10,528
Sch 48T pri, ded fac	48T	46,354	46,061	46,942	44,581	45,513	44,436	47,225	46,604	43,290	43,189	42,898	47,076	544,169
Sch 48T sec	48T	30,024	28,247	29,274	29,382	29,757	27,511	24,695	25,027	25,040	24,970	24,667	25,884	324,479
Sch 48T pri	48T	4,886	5,238	4,547	4,529	4,320	4,780	4,308	4,189	3,965	3,769	3,807	3,880	52,218
Gen Service Total		209,666	216,939	212,833	207,369	205,598	210,002	207,700	197,640	187,694	178,477	180,087	187,221	2,401,227
Irrigation														
Sch 040 sec	40	30,903	33,491	26,225	14,814	4,311	795	516	498	2,359	8,742	12,957	17,229	152,841
Street Lights														
Sch 15,52,54,57 sec		561	561	563	579	596	604	600	591	596	581	563	557	6,953
State of Washington		**370,416**	**391,650**	**347,411**	**317,621**	**349,471**	**392,313**	**413,644**	**377,965**	**346,378**	**286,991**	**297,918**	**300,710**	**4,192,488**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Weighted Customer Factors

	A	B	C	D	E	F	G	H	I	J
	Description		**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1										
2	Avg Customers		110,742	20,814	1,071	66	1	5,141	2,692	140,527
3										
4	**FACTOR 40**		**78.8044%**	**14.8115%**	**0.7618%**	**0.0473%**	**0.0007%**	**3.6583%**	**1.9160%**	**100.0000%**
5										
6	Wt Customers Acct 902		110,742	20,814	1,153	484	122	3,432	-	136,746
7										
8	**FACTOR 41**		**80.9833%**	**15.2211%**	**0.8430%**	**0.3537%**	**0.0892%**	**2.5098%**	**0.0000%**	**100.0000%**
9										
10	Wt Customers Acct 903		110,742	23,181	1,298	583	9	4,692	2,610	143,115
11										
12	**FACTOR 42**		**77.3797%**	**16.1977%**	**0.9069%**	**0.4075%**	**0.0061%**	**3.2783%**	**1.8238%**	**100.0000%**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Weighted Customer Factors

	A	B	C	D	E	F	G	H
	Description		**COS Schedule**	**Average Customers (F 40 & F 43)**	**Account 902 Weighting**	**Total Acct 902 Customers (F 41)**	**Account 903 Weighting**	**Total Acct 903 Customers (F 42)**
1	**Residential**		16	110,742	1.00	110,742	1.00	110,742
2								
3								
4	**General Service**		24	20,814	1.00	20,814	1.11	23,181
5			36-s	1,061	1.08	1,142	1.21	1,286
6			36-p	10	1.08	11	1.21	12
7			48T-s	57	7.28	418	8.78	504
8			48T-p ded fac	1	122.02	122	8.78	9
9			48T-p	9	7.28	65	8.78	79
10	Total			21,952		22,573		25,071
11								
12								
13	**Irrigation - annual cust**		40	5,141	1.00	5,141	1.37	7,028
14								
15	**Irrigation - ave billings**		40	3,432	1.00	3,432	1.37	4,692
16								
17								
18	**Street Lighting**		15,52,54,57	2,692	-	-	0.97	2,610
19								
20								
21								
22	**State of Washington**			**140,527**		**138,455**		**145,451**

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Customer Advances Factor

	A	B	C	D	E	F	G	H	I
	Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total
1	**Revenue**								
2	Residential	176,071,755							176,071,755
3	Com / Ind		58,004,210	84,757,249	31,760,598	38,671,305			213,193,363
4	Irrigation						14,475,016		14,475,016
5									
6	**Customer Advances**								
7		(185,373)	(149,462)	(26,090)			(23,069)	(26,188)	(410,182)
8	Total Cust Advances	(185,373)	(149,462)	(26,090)	-	-	(23,069)	(26,188)	(410,182)
9				-					
10	**FACTOR 50**	**45.1929%**	**36.4379%**	**6.3606%**	**0.0000%**	**0.0000%**	**5.6241%**	**6.3845%**	**100.0000%**
11									
12									
13	Security Deposits	179,123	56,189	150,598	-	-	9,993	121	396,024
14									
15	**FACTOR 51**	**45.2303%**	**14.1883%**	**38.0275%**	**0.0000%**	**0.0000%**	**2.5233%**	**0.0306%**	**100.0000%**

Contribution in Aid of Construction - period ending June 2022

WA	Residential Sch 16	(185,373)
WA	Schedule 24	(149,462)
WA	Schedule 36	(26,090)
WA	Irrigation Sch 40	(23,069)
WA	Streetlighting	(26,188)
	Total	(410,182)

Deposits Charged by State - period ending June 2022

Schedule 40	9,993
Schedule 24	56,189
Schedule 36	150,598
Schedule 48	-
Streetlighting	121
Residential	179,123
Total	396,024

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Services Factor

	A	B	C	D	E	F	G	H	I
	Description	**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	Average Customer	110,742	20,814	1,071	66	1	5,141	2,692	140,527
2									
3									
4	Meter Cost	15,396,447	4,014,502	1,752,466	243,310	14,134	1,234,339	-	22,655,197
5									
6									
7	**FACTOR 60**	**67.9599%**	**17.7200%**	**7.7354%**	**1.0740%**	**0.0624%**	**5.4484%**	**0.0000%**	**100.0000%**
8									
9	**FACTOR 60A**	**68.0023%**	**17.7311%**	**7.7402%**	**1.0746%**	**0.0000%**	**5.4518%**	**0.0000%**	**100.0000%**
10									
11	Service Cost	97,867,637	31,810,659	6,513,350	1,667,557	-	-	-	137,859,203
12									
13									
14	**FACTOR 70**	**70.9910%**	**23.0747%**	**4.7246%**	**1.2096%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
15									
16	Transformer Cost	143,431,019	55,242,632	15,647,443	2,021,475	0	27,885,072	289,614	244,227,641
17									
18									
19	**FACTOR 21**	**58.6588%**	**22.5925%**	**6.3993%**	**0.8267%**	**0.0000%**	**11.4041%**	**0.1186%**	**100.0000%**

Meter/Service Detail

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Meter & Service Data

	A		B	C	D	E	F	G		
	Class/Schedule		COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	Average Transformer Cost	Total Transformer Cost
1	**Residential**									
2	Sch 016	sec	16	110,742	$139	$15,396,447	$884	$97,867,637	$1,295	$143,431,019
3										
4	**Commercial**									
5	Sch 024	sec	24	20,814	$193	$4,014,502	$1,528	$31,810,659	$2,654	$55,242,632
6	Sch 036	sec	36	1,061	$1,543	$1,636,452	$6,140	$6,513,350	$14,751	$15,647,443
7	Sch 036	pri	36	10	$11,798	$116,014	$0	$0	$0	$0
8										
9	**Industrial**									
10	Sch 048T	pri, ded fac	48T-p	1	$14,134	$14,134	$0	$0		$0
11	Sch 048T	sec	48T-s	57	$2,027	$116,496	$29,015	$1,667,557	$35,173	$2,021,475.28
12	Sch 048T	pri	48T-p	9	$14,134	$126,813	$0	$0		$0
13										
14	**Irrigation**									
15	Sch 040	sec	40	5,141	$240	$1,234,339	$0	$0	$5,424	$27,885,072
16										
17	**Street Lighting**									
18	Sch 15,52,54,57	sec	15,52,54,57	2,692	$0	$0	$0	$0	$1,715	$0
19										
20										
21	**State of Washington**			**140,527**		**$22,655,197**		**$137,859,203**		**$244,227,641**

PacifiCorp
Washington Embedded Cost Study
Weighted Meter & Service Costs

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	110,742	100.00%	$139.03	$139.03	$883.75	$883.75
Sch 24						
0 - 10 kW						
kW = 0, 1 Phase	9,170	64.71%	$118.00	$76.36	$1,049.01	$678.82
kW = 0, 3 Phase	626	4.42%	$236.00	$10.43	$1,329.84	$58.74
kW > 1, 1 Phase	2,933	20.70%	$226.00	$46.78	$1,155.47	$239.17
kW > 1, 3 Phase	1,442	10.17%	$262.00	$26.65	$1,415.90	$144.04
	14,171	100.00%		$160.22		$1,120.77
10 - 100 kW						
1 Phase	2,799	42.75%	$226.00	$96.62	$2,081.81	$889.99
3 Phase With KVAR	3,749	57.25%	$256.00	$146.56	$2,572.72	$1,472.86
	6,548	100.00%		$243.18		$2,362.85
100 kW+						
1 Phase	1	1.31%	$1,075.00	$14.09	$4,329.35	$56.76
3 Phase With KVAR	94	98.69%	$1,598.00	$1,577.05	$4,794.49	$4,731.63
	95	100.00%		$1,591.14		$4,788.39
0 - 10 kW	14,171	68.08%	$160.22	109.08	$1,120.77	763.06
10 - 100 kW	6,548	31.46%	$243.18	76.50	$2,362.85	743.32
100 kW+	95	0.46%	$1,591.14	7.29	$4,788.39	21.93
Total Sch 24	20,814	100.00%		**$192.87**		**$1,528.31**
Sch 36						
Secondary Voltage						
0 - 100 kW						
1 Phase	-	0.00%	$226.00	$0.00	$1,870.69	$0.00
3 Phase With KVAR	41	100.00%	$256.00	$256.00	$2,488.51	$2,488.51
	41	100.00%		$256.00		$2,488.51
100 - 300 kW						
1 Phase	10	1.51%	$1,075.00	$16.26	$4,692.37	$70.96
3 Phase With KVAR	680	98.49%	$1,598.00	$1,573.83	$4,886.35	$4,812.45
	690	100.00%		$1,590.09		$4,883.42
300 - 1000 kW						
1 Phase	-	0.00%	$1,075.00	$0.00	$8,951.47	$0.00
3 Phase With KVAR	325	100.00%	$1,598.00	$1,598.00	$8,951.47	$8,951.47
	325	100.00%		$1,598.00		$8,951.47

1000 kW+						
3 Phase With KVAR	5	100.00%	$2,027.00	$2,027.00	$29,015.00	$29,015.00
	5	100.00%		$2,027.00		$29,015.00
0 - 100 kW	41	3.87%	$256.00	9.91	$2,488.51	96.36
100-300 kW	690	65.09%	$1,590.09	1,035.00	$4,883.42	3,178.65
300-1000 kW	325	30.60%	$1,598.00	489.04	$8,951.47	2,739.42
1000 kW+	5	0.43%	$2,027.00	8.80	$29,015.00	125.98
Total Secondary 36	1,061	100.00%		**$1,542.75**		**$6,140.41**
Primary Voltage						
100 - 300 kW						
1 Phase	-	0.00%	$11,798.00	$0.00		
3 Phase With KVAR	5	49.15%	$11,798.00	$5,799.02		
300-1000 kW						
1 Phase	-	0.00%	$11,798.00	$0.00		
3 Phase With KVAR	5	50.85%	$11,798.00	$5,998.98		
1000 kW+						
3 Phase With KVAR	-	0.00%	$11,798.00	$0.00		
Total Primary 36	10	100.00%		**$11,798.00**		
Combined Total	1,071					
Sch 40						
0 - 50 kW						
kW = 0, 1 Phase	667	13.37%	$118.00	$15.78		
kW = 0, 3 Phase	804	16.12%	$236.00	$38.04		
kW > 1, 1 Phase	337	6.75%	$226.00	$15.25		
kW > 1, 3 Phase	3,181	63.76%	$262.00	$167.06		
	4,989	100.00%		$236.13		
51 - 300 kW						
1 Phase	1	0.72%	$226.00	$1.63		
3 Phase With KVAR	138	99.28%	$256.00	$254.15		
	139	100.00%		$255.78		
301 - 1000 kW						
1 Phase	0	0.00%	$1,075.00	$0.00		
3 Phase With KVAR	13	100.00%	$1,598.00	$1,598.00		
	13	100.00%		$1,598.00		
0 - 50 kW	4,989	97.05%	$236.13	229.17		
51 - 300 kW	139	2.70%	$255.78	6.89		
301 - 1000 kW	13	0.25%	$1,598.00	4.04		
Total Sch 40	5,141	100.00%		**$240.10**		

PacifiCorp
Washington Embedded Cost Study
Summary of Average Installed Costs
Meters

Line	Load Class	(A) Standard	(B) Installed Cost	(C) Percent Use	(D) Total Installed Cost / Service
	Residential				
1	Small Load	DM221A	$118.00	38.15%	$45.01
2	All Electric	DM221E	$152.00	61.85%	$94.02
3					**$139.03**
4					
5	**0 - 10 kW**				
6	kW = 0, 1 Phase	DM221A	$118.00	100.00%	**$118.00**
7					
8					
9	kW = 0, 3 Phase	DM241A	$236.00	100.00%	**$236.00**
10					
11					
12	kW > 1, 1 Phase	DM221B	$226.00	100.00%	**$226.00**
13					
14					
15	kW > 1, 3 Phase	DM241B	$262.00	100.00%	**$262.00**
16					
17	**11-100 kW**				
18	1 phase	DM221B	$226.00	100.00%	**$226.00**
19					
20					
21	3 phase with KVAR	DM241F	$256.00	100.00%	**$256.00**
22					
23	**101 - 1000 kW**				
24	1 Phase (sec)	DM231GBB	$1,075.00	100.00%	**$1,075.00**
25					
26					
27	3 phase with KVAR	DM271AEC	$1,598.00	100.00%	**$1,598.00**
28					
29	**Over 1 MW**				
30	3 phase secondary volt	DM271AEG	$2,027.00	100.00%	**$2,027.00**
31					
32					
33	**Primary Metering**				
34	13.8 kV 3-wire	DM101ACBA	$11,138.00		
35	12.47 kV 4-wire Wye	DM121ACJAD	$11,798.00		
36	24.9 kV 4-wire Wye	DM121BFIAD	$14,134.00		
37	35 kV 4-wire Wye	DM131BBAH	$15,795.00		

PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost	(D) Residental Percent Use	(E) Schedule 24 Percent Use	(F) Schedule 36 Percent Use
1	**Residential**					
2	Small load - O/H	#2 Triplex	$782.00	28.90%	-	-
3	Large load - O/H	1/0 Triplex	$897.00	37.51%	-	-
4	Small load - U/G	1/0 Triplexed	$913.00	9.25%	-	-
5	Large load - U/G	4/0 Triplexed	$973.00	24.34%	-	-
6	**Weighted Cost per Service**			**$883.75**	**-**	**-**
7						
8	**0 - 30 kW**					
9	kW = 0, 1 Phase O/H	1/0 Triplex	$1,115.00	-	67.33%	-
10	kW = 0, 1 Phase U/G	1/0 Triplex	$913.00	-	32.67%	-
11	**Weighted Cost per Service**			**-**	**$1,049.01**	**-**
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	$1,355.00	-	67.33%	-
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	$1,278.00	-	32.67%	-
15	**Weighted Cost per Service**			**-**	**$1,329.84**	**-**
16						
17	**30 - 50 kW**					
18	kW > 1, 1 Phase O/H	4/0 Triplex	$1,244.00	-	67.33%	-
19	kW > 1, 1 Phase U/G	4/0 Triplex	$973.00	-	32.67%	-
20	**Weighted Cost per Service**			**-**	**$1,155.47**	**-**
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	$1,460.00	-	67.33%	-
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	$1,325.00	-	32.67%	-
24	**Weighted Cost per Service**			**-**	**$1,415.90**	**-**

25						
26	**50 - 100 kW**					
27	1 Phase O/H	2 - 4/0 Triplex	$2,253.00	-	67.33%	27.04%
28	1 Phase U/G	2 - 4/0 Triplex	$1,729.00	-	32.67%	72.96%
29	**Weighted Cost per Service**			**-**	**$2,081.81**	**$1,870.69**
30						
31	3 Phase O/H	2-4/0 Quadruplex	$2,641.00	-	67.33%	27.04%
32	3 Phase U/G	2-4/0 Quadruplex	$2,432.00	-	32.67%	72.96%
33	**Weighted Cost per Service**			**-**	**$2,572.72**	**$2,488.51**
34						
35	**100-300 kW**					
36	1 Phase O/H	3-500 & 350N	$4,035.00	-	67.33%	27.04%
37	1 Phase U/G	3-750 & 500N	$4,936.00	-	32.67%	72.96%
38	**Weighted Cost per Service**			**-**	**$4,329.35**	**$4,692.37**
39						
40	3 Phase O/H	3-4/0 Quadruplex	$4,720.00	-	67.33%	27.04%
41	3 Phase U/G	4-350 Quadruplex	$4,948.00	-	32.67%	72.96%
42	**Weighted Cost per Service**			**-**	**$4,794.49**	**$4,886.35**
43						
44	**300-1000 kW**					
45	3 Phase O/H (sec)	3-750 kcmil Quad	$10,113.00	-	-	27.04%
46	3 Phase U/G (sec)	4-750 kcmil Quad	$8,521.00	-	-	72.96%
47	**Weighted Cost per Service**			**-**	**-**	**$8,951.47**
48						
49	**1000 kW and Over**					
50	3 Phase U/G (sec)	12-1000 kcmil Quad	$29,015.00			
51						
52						

53	**Overhead % =**		Residential	Schedule 24	Schedule 36	Schedule 48
54	% of Overhead Which Are Small Load=		28.90%			
55	% of Overhead Which Are All Electric=		37.51%			
56	**Total % Overhead**		66.41%	67.33%	27.04%	17.65%
57						
58	Account 369 - Overhead	52,270,773	38,401,277	12,655,015	1,040,609	173,873
59						
60	**Underground % =**					
61	% of Underground Which Are Small Load=		9.25%			
62	% of Underground Which Are All Electric=		24.34%			
63	**Total % Underground**		33.59%	32.67%	72.96%	82.35%
64						
65	Account 369 - Underground	29,183,621	19,424,018	6,140,379	2,807,818	811,406

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Uncollectables Factor

	A	B	C	D	E	F	G	H	I
	Description	**Residential Schedule 16**	**Small General Service Schedule 24**	**Large General Service < 1,000 kW Schedule 36**	**Large General Service > 1,000 kW Schedule 48**	**Large General Dedicated Facilities Schedule 48**	**Agricultural Pumping Schedule 40**	**Street & Area Lighting Sch. 15, 51-54, 57**	**Total**
1	**Revenue**								
2	Residential	176,071,755	2,884,762						178,956,517
3	Com / Ind		55,119,448	84,544,775	31,760,598	38,671,305			210,096,126
4	Irrigation						14,475,016		14,475,016
5	Total	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	14,475,016	-	403,527,660
6									
7									
8	**Uncollectables**								
9	Write-off	1,582,129	166,182	215,138	80,820	98,405	3,872	0	2,146,547
10	Recovery	(453,433)	(89,776)	(126,307)	(47,449)	(57,774)	(4,200)	0	(778,939)
11	Net Write Off	1,128,696	76,406	88,831	33,371	40,632	(327)	-	1,367,609
12									
13									
14	**FACTOR 80**	**82.5306%**	**5.5869%**	**6.4953%**	**2.4401%**	**2.9710%**	**-0.0239%**	**0.0000%**	**100.0000%**

Uncollectables	**Writeoffs**	**Recoveries**	**Net Write-offs**
Residential	1,608,051	(460,863)	1,147,189
Commercial	513,086	(304,572)	208,515
Industrial	21,538	(9,305)	12,233
Irrigation	3,872	(4,200)	(327)
Total	2,146,547	(778,939)	1,367,609

Write-Off Data is 12 months ending June 2019

Revenues

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - Normalized

Line	A Customer Classes	B	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57	L Total
1	**Residential**		176,071,755	2,884,762	212,474	-	-	-	108,030	179,277,022
2										
3	**Commercial**		-	53,487,353	76,153,665	15,035,760	-	-	198,720	144,875,497
4										
5	**Industrial**		-	1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6										
7	**Lighting**		-	-	-	-	-	-	571,946	571,946
8										
9	**OSPA**		-	-	-	-	-	-	-	-
10										
11	**Interdepartmental**		-	-	-	-	-	-	-	-
12										
13										
14	**Tariff Revenues**		176,071,755	58,004,210	84,757,249	31,760,598	38,671,305	14,475,016	888,617	404,628,751
15										
16										
17	**Total AGA Revenues**		1,137	174,970	250,164	52,059	6,844	140,318	743	626,235
18	**Autopay Bill Credit**		(251,791)	(15,611)	(16,386)	(3,315)	(206)	(77)	(7,451)	(294,837)
19	**Paperless Bill Credit**		(227,903)	(14,368)	(15,198)	(3,142)	(362)	(136)	(6,564)	(267,673)
18	**Misc Revenues**		-	-	-	-	-	-	-	-
19	**Gross Receipts Adj.**	F31	-	-	-	-	-	-	-	-
20	**Unbilled Revenue Adj.**		-	-	-	-	-	-	-	-
21	**Firm Revenue**		175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476
22	**Firm Revenue factor**		43.39%	14.37%	21.00%	7.86%	9.56%	3.61%	0.22%	100.00%
23										
24	**Non-Firm**		-	-	-	-	-	-	-	-
25										
26										
27	**Total Revenue**		175,593,198	58,149,201	84,975,829	31,806,200	38,677,581	14,615,122	875,345	404,692,476

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Revenue - AGA Spread

	A	B	C	D	E	F	G	H	I
Line	Customer Classes	Residential Schedule 16	Small General Service Schedule 24	Large General Service < 1,000 kW Schedule 36	Large General Service > 1,000 kW Schedule 48	Large General Dedicated Facilities Schedule 48	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	Total Firm Revenues
1	**Firm Revenues**								
2									
3	**Residential**	176,071,755	2,884,762					108,030	179,064,548
4	**Commercial**		53,487,353	76,153,665	15,035,760			198,720	144,875,497
5	**Industrial**		1,632,095	8,391,110	16,724,838	38,671,305	14,475,016	9,921	79,904,286
6	**Lighting**							571,946	571,946
7	**Interdepartmental**								
8	**Total Firm Revenue**	176,071,755	58,004,210	84,544,775	31,760,598	38,671,305	$14,475,016	888,617	$404,416,277
9									
10									
11									
12	**AGA Revenues**								
13									
14	**Residential**	1,137	19					1	1,156
15	**Commercial**		174,662	248,679	49,099			649	473,090
16	**Industrial**		289	1,485	2,960	6,844	140,318	2	151,897
17	**Lighting**							91	91
18	**Interdepartmental**								
19	**Total AGA Revenues**	$1,137	$174,970	$250,164	$52,059	$6,844	$140,318	$743	$626,235
1	**Autopay Bill Credit**								
2									
3	**Residential**	(251,791)	(4,125)					(154)	(256,071)
4	**Commercial**		(11,477)	(16,341)	(3,226)			(43)	(31,087)
5	**Industrial**		(9)	(45)	(89)	(206)	(77)	0	(426)
6	**Lighting**							(7,254)	(7,254)
7	**Interdepartmental**								
8	**Total AGA Revenues**	($251,791)	($15,611)	($16,386)	($3,315)	($206)	($77)	($7,451)	($294,837)
1	**Paperless Bill Credit**								
2									
3	**Residential**	(227,903)	(3,734)					(140)	(231,777)
4	**Commercial**		(10,619)	(15,119)	(2,985)			(39)	(28,762)
5	**Industrial**		(15)	(79)	(157)	(362)	(136)	0	(748)
6	**Lighting**							(6,385)	(6,385)
7	**Interdepartmental**								
8	**Total AGA Revenues**	($227,903)	($14,368)	($15,198)	($3,142)	($362)	($136)	($6,564)	($267,673)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Summary Of Sales For Resale / Other Electric Revenue

Line	A Customer Classes		B Total	C Residential Schedule 16	D Small General Service Schedule 24	E Large General Service < 1,000 kW Schedule 36	F Large General Service > 1,000 kW Schedule 48	G Large General Dedicated Facilities Schedule 48	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15, 51-54, 57
450	Forfeited Discounts & Int									
	257 Residential Discounts		(653)	(642)	(11)	-	-	-	-	(0)
	258 Commercial Discounts		(194)	-	(72)	(102)	(20)	-	-	(0)
	259 Industrial Discounts		(37)	-	(1)	(4)	(8)	(18)	(7)	(0)
	260 Other Discounts		-	-	-	-	-	-	-	-
	Total Account 450		**(884)**	**(642)**	**(83)**	**(106)**	**(28)**	**(18)**	**(7)**	**(1)**
		Jim Bridger Generation Demand								
451	Misc. Service Revenues									
	70 Returned Checks	F40	40,677	32,055	6,025	310	19	0	1,488	779
	72 Misc. Service Revenue	F40	85,596	67,453	12,678	652	40	1	3,131	1,640
	73 Temp. Service Connect	F40	39,718	31,299	5,883	303	19	0	1,453	761
	145 Connect Fee	F40	-	-	-	-	-	-	-	-
	146 Reconnect Fee	F40	2,982	2,350	442	23	1	0	109	57
	Total Account 451		**168,973**	**133,158**	**25,027**	**1,287**	**80**	**1**	**6,181**	**3,238**
454	Rent From Electric Prop									
	75 All Other	F20	915,932	461,376	116,651	157,581	60,108	74,182	45,304	731
	76 Temp Service Connect	F40	-	-	-	-	-	-	-	-
	Total Account 454		**915,932**	**461,376**	**116,651**	**157,581**	**60,108**	**74,182**	**45,304**	**731**
456	Other Electric Revenues									
	79 Other Electric Revenues	F10	265,774	116,756	33,129	54,679	21,668	29,204	10,040	298
	163 Billing Services	F40	-	-	-	-	-	-	-	-
	Total Account 456		**Error**	**116,756**	**33,129**	**54,679**	**21,668**	**29,204**	**10,040**	**298**

			305 Report *Jun 2022*		JAM Data	check	
450	**Forfeited Discounts & Int**						
	Residential Discounts		-651	73.84%	(653)		
	Commercial Discounts		-194	21.97%	(194)		
	Industrial Discounts		-37	4.19%	(37)		
	Other Forfeited Discounts		-	0.00%	-		
	Total Account 450		-882	100.00%	**(884)**	-	**693,937**
451	**Misc. Service Revenues**						
	Returned Checks	F40	41,060	24.07%	40,677		
	Misc. Service Revenue	F40	86,402	50.66%	85,596		
	Temp. Service Connect	F44	40,092	23.51%	39,718		
	Connect Fee	F43	-	0.00%	-		
	Reconnect Fee	F40	3,010	1.76%	2,982		
	Total Account 451		170,564	100.00%	**168,973**	-	**219,722**
454	**Rent From Electric Property**						
	Rent on Electric Property	F20	1,693,411	100.00%	915,932		
	Temp Service Connect	F44	-	0.00%	-		
	Total Account 454		1,693,411	100.00%	**915,932**	-	**984,997**
456	**Other Electric Revenues**						
	Other Electric Revenues	F10	775,335	100.00%	265,774		
	Billing Services	F40	-	0.00%	-		
	Total Account 456		775,335	100.00%	**265,774**	(0)	

STATE SPECIFIC REVENUE CREDIT	**Description**	**Amount**
47T		331,840
Other revenues		-
		$331,840

Distribution Plant Investment to Serve

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA
12 Months Ending June 2022
Distribution Direct Assignment Summary

A	B	C	D	E	F	G	H	I
				Demand		Customer		Meters
Line	FERC Account	Total Distribution Investment	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary	
1	360	2,253,569	-	-	2,253,569	-	-	-	-
2	361	9,139,025	-	-	9,139,025	-	-	-	-
3	362	92,920,006	-	6,084,299	86,835,708	-	-	-	-
4	364	130,091,585	-	-	114,395,926	15,695,658	-	-	-
5	365	92,504,909	-	-	64,432,326	28,072,583	-	-	-
6	366	25,121,389	-	-	12,438,381	12,683,009	-	-	-
7	367	40,533,867	-	-	21,665,807	18,868,061	-	-	-
8	368	134,087,822	-	-	-	134,087,822	-	-	-
9	369	81,454,395	-	-	-	-	-	81,454,395	-
10	370	16,546,936	-	110,789	-	-	-	-	16,436,147
11	371	567,697	567,697	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-
13	373	4,359,303	4,359,303	-	-	-	-	-	-
14									
15	TOTAL	629,580,503	4,926,999	6,195,088	311,160,741	209,407,133	-	81,454,395	16,436,147