**Washington**

**West Control Area Inter-Jurisdictional Allocation Methodology (WCA) Manual**



**Overview**

PacifiCorp employs the West Control Area inter-jurisdictional allocation methodology (WCA) for the purpose of allocating its costs to customers in the state of Washington. This method was adopted by the Washington Utilities and Transportation Commission in Docket No. UE-061546. In its Final Order, the Commission stated, “We approve PacifiCorp’s proposed West Control Area (WCA) interjurisdictional cost-allocation for Washington modified by … Staff’s adjustments …. We approve the Company’s recommended five-year trial period and Staff’s recommended “oversight committee.” We reject all other proposed modifications to the WCA.” (Order 08 at 13, ¶ 43)

The WCA consists of PacifiCorp’s California, Oregon, and Washington jurisdictions. Generation and transmission resources assigned to the WCA consist of company-owned resources located within the PacifiCorp West balancing authority (PACW) or with physical capability to deliver energy into the WCA. The WCA includes: (1) the Hermiston and Chehalis natural-gas-fired generating plants; (2) the Jim Bridger and Colstrip Unit 4 coal-fired generating plants; (3) the Leaning Juniper, Marengo, Marengo II, and Goodnoe Hills wind generating facilities; (4) the Lewis River, North Umpqua, Klamath, and Prospect (Rogue River) major hydroelectric projects, as well as minor hydroelectric projects in California, Oregon, and Washington; (5) wholesale contracts and sales with third parties, including the Bonneville Power Administration (BPA); (6) power purchase agreements with qualified facilities located in California, Oregon, and Washington.

The WCA method identifies the costs associated with these resources, purchases, and sales and allocates them to Washington based on Washington’s relative contribution to the west control area’s demand and energy requirements.

Washington Allocation Manual Part I

1.1

**Purpose of this Manual**

This allocation manual illustrates how the WCA allocation factors are calculated and how they are used in determining Washington’s revenue requirement. The Energy Allocation Notes below provide general explanations on methods of allocation. Part II of the manual explains each factor in detail, how it is calculated, and gives a brief description of the types of costs allocated using each factor. Data in Part II demonstrates the calculation of allocation factors based on the January 2013 Washington General Rate Case.[[1]](#footnote-1) Part III is a list of PacifiCorp’s accounts that shows which factors are used to allocate the costs of those accounts.

**Energy Allocation Notes**

**I. Classification of Resource Costs**

 All resource fixed costs, wholesale contracts, and short-term purchases and sales that are assigned to the WCA are classified as 38 percent demand-related and 62 percent energy-related for resources. The demand-related component is based on the coincident peaks for the highest 100 load hours in the summer and highest 100 load hours in the winter (200 coincident peaks method). Using 200 coincident peaks and 38 percent/62 percent demand/energy weightings aligns the WCA with the cost of service study. System generation and transmission expenses that cannot be assigned to a specific control area are classified as 75 percent demand-related and 25 percent energy-related using 12 monthly coincident peaks. All costs associated with fuel and non-firm purchases and sales are classified as 100 percent energy-related.

**II. Allocation of Resource Costs and Wholesale Revenues**

Generation and transmission resources are assigned to either the east control area (ECA) or the WCA. The factors used to allocate these costs are the Control Area Generation East (CAGE) and Control Area Generation West (CAGW) factors. Certain generation and transmission expenses, such as administration and engineering, cannot be assigned to a specific control area. These costs are allocated using the System Generation (SG) factor. Control area fuel-related costs and non-firm sales and purchases are allocated using the control area energy factors—Control Area Energy West (CAEW) and Control Area Energy East (CAEE). The factors used to allocate costs associated with the Jim Bridger plant are modified control area factors. Resource and fixed costs related to the Jim Bridger Plant are allocated using the Jim Bridger Generation (JBG) factor. Fuel-related costs associated with the Jim Bridger Plant are allocated using the Jim Bridger Energy (JBE) factor. The factors used to allocate wheeling revenues are based on the control area allocation of net transmission plant. Firm wheeling revenues are allocated using the Wheeling Revenue—Generation (WRG) factor. Non-firm wheeling revenues are allocated using the Wheeling Revenue—Energy (WRE) factor.

Washington Allocation Manual Part I

1.2

**III. Assignment of Distribution Costs**

Distribution-related expenses and investments that can be attributed to a specific state are directly assigned to the state in which they are located. Certain distribution costs, such as administration and engineering, that cannot be attributed to a specific state are allocated using the System Net Plant Distribution (SNPD) factor.

**IV. Allocation of Administrative and General Costs**

Administrative and general expenses are allocated on the following factors: state-specific—Situs (S); customer-related—Customer Number (CN); general administrative and general expenses—System Overhead (SO). General and Intangible plant are allocated on the following factors: state-specific—Situs; customer-related—CN; generation and transmission —SG, CAGW, JBG, and CAGE; fuel-related—SE, CAEW, JBE, and CAEE; general office—SO.

Washington Allocation Manual Part I

1.3

WCA Allocation Manual – PacifiCorp Part II

1. SYSTEM ENERGY (SE)



Washington Allocation Manual Part II

2.1

**System Energy** (SE) is based on each state's annual energy (MWh) as a percentage of total system annual (MWh). The SE factor is used to allocate fuel and non-firm energy-related costs that are general in nature and cannot be assigned to a control area.

 SE (WA) = 4,452,862 divided by the sum of the Total energy for all states = 7.5708%.

1. SYSTEM CAPACITY (SC)



**System Capacity** (SC) is based on each state's contribution to the total system's 12 monthly coincidental peaks (MW). The SC factor is not used to allocate any costs. It is used to develop the capacity weighting for the System Generation (SG) factor below.

 SC (WA) = 8,435 divided by the sum of all states = 8.2009%.

Washington Allocation Manual Part II

2.2

1. SYSTEM GENERATION (SG)

**System Generation** (SG) is calculated using the SE and SC factors [ i & ii above]. It is based on a 75% capacity weighting (SC) and 25% energy weighting (SE). SG is used to allocate generation and transmission related costs that cannot be assigned to a specific control area.

 SG (WA) = (8.20% x 75%) + (7.57% x 25%) = 8.0434%.

1. SITUS (S)

**Situs** (S) directly assigns 100 percent of costs to one state. This factor is used to assign general business revenues, miscellaneous revenues, distribution costs, and customer-related costs that can be identified with a specific state.

1. SYSTEM OVERHEAD (SO)



**System Overhead** (SO) is based on the allocation of total gross plant. The SO factor is calculated by dividing the gross plant allocated to each state (excluding SO allocated plant) by total Company gross plant. The SO factor is used to allocate general and intangible plant and administrative & general expenses.

SO (WA) = 1,505,070,510 divided by 21,968,856,290 =6.8509%.

Washington Allocation Manual Part II

2.3

1. CUSTOMER NUMBER (CN)



**The Customer Number** (CN) is based on each state's number of customers compared to total company customers. The CN factor is used to allocate customer-related plant and expenses.

CN (WA) = 132,036 divided by 1,905,253 = 6.9301%.

1. WEST CONTROL AREA – COINCIDENTAL PEAK

 

**West Control Area – Coincident Peak** is based on each WCA state’s contribution to the control area top 100 summer and 100 winter coincident peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation West (CAGW) factor below.

Washington Allocation Manual Part II

2.4

1. EAST CONTROL AREA - COINCIDENT PEAKS

 

**East Control Area - Coincidental Peak** is based on each ECA state's contribution to the control area top 100 summer and 100 winter coincident peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation East (CAGE) factor below.

Washington Allocation Manual Part II

2.5

1. CONTROL AREA ENERGY WEST (CAEW)



**Control Area Energy West (CAEW)** is based on each WCA state's annual energy (MWh) as a percentage of the west control area's annual energy (MWh). The CAEW factor is used to allocate fuel and non-firm energy-related costs that are assigned to the west control area.

CAEW (WA) = 4,452,862 divided by 19,661,115 =22.6481%.

Washington Allocation Manual Part II

2.6

1. CONTROL AREA ENERGY EAST (CAEE)



**Control Area Energy East (CAEE)** is based on each ECA state's annual energy (MWh) as a percentage of the east control area's annual energy (MWh). The CAEE factor is used to allocate fuel and non-firm energy-related costs that are assigned to the east control area.

1. CONTROL AREA GENERATION EAST (CAGE)

**Control Area Generation East (CAGE)** is calculated using the ECA Coincidental Peak and CAEE factors [viii & x above]. It is based on a 38% capacity weighting (ECA 200 CP) and 62% energy weighting (CAEE). CAGE is used to allocate generation and transmission related costs that are assigned to the east control area.

1. CONTROL AREA GENERATION WEST (CAGW)

**Control Area Generation West (CAGW)** is calculated using the WCA Coincidental Peak and CAEE factors [vii & ix above]. It is based on a 38% capacity weighting (WCA 200 CP) and 62% energy weighting (CAEW). CAGW is used to allocate generation and transmission related costs that are assigned to the west control area.

CAGW (WA) = (22.6481% x 62%) + (22.5913% x38%) = 22.6265%.

Washington Allocation Manual Part II

2.7

1. GROSS PLANT SYSTEM (GPS)



**Gross Plant System (GPS)** is based on the allocation of total gross plant. The GPS factor is calculated by dividing the gross plant allocated to each state by total Company gross plant. The GPS factor is used to allocate property taxes.

GPS (WA) = 1,548,941,051 divided by 22,609,215,399 =6.8509%.

1. SYSTEM NET PLANT (SNP)



**System Net Plant (SNP)** factor is based on the allocation of total net plant. The SNP factor is calculated by dividing the net plant allocated to each state by the total company net plant. The SNP factor is used to allocate interest expense and certain income tax related items.

SNP (WA) = (WA Gross Plant $1,548,931,051 (xiii) less WA Accumulated Depreciation $602,939,777 (xiv)) divided by (Total Company Gross Plant $22,609,215,399 (xiii) less Total Company Accumulated Depreciation $7,540,769,463 (xiv)) = 6.2780%

Washington Allocation Manual Part II

2.8

1. SYSTEM NET PLANT DISTRIBUTION (SNPD)



**System Net Plant Distribution (SNPD)** factor is based on the allocation of net distribution plant. The SNPD factor is calculated by dividing net distribution plant allocated to each state by the total company net distribution plant. The SNPD factor is used to allocate distribution related expenses that cannot be directly assigned to a specific state.

SNPD (WA) = 226,171,855 divided by 3,497,969,891 = 6.4658%

1. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

**Contributions in Aid of Construction (CIAC)** factor is based on the allocation of net distribution plant. The CIAC factor is calculated by dividing net distribution plant allocated to each state by the total company net distribution plant. The CIAC factor is used to allocate a Schedule M item related to contributions received in aid of construction.

CIAC (WA) = 6.4658%

Washington Allocation Manual Part II

2.9

1. SYSTEM NET PLANT TRANSMISSION (SNPT)



**System Net Plant Transmission (SNPT)** factor is based on the allocation of net transmission plant. The SNPT factor is calculated by dividing net transmission plant allocated to each state by the total company net transmission plant. The SNPT factor is not used to directly allocate any costs. It is used in the calculation of the Wheeling Revenue - Generation (WRG) and Wheeling Revenue - Energy (WRE) factors (see xx and xxi below).

SNPT (WA) = 163,313,974 divided by 3,276,295,443 = 4.9847%

Washington Allocation Manual Part II

2.10

1. JIM BRIDGER GENERATION (JBG)

**Jim Bridger Generation (JBG)** factor is based on two other factors; CAGW [xi above] and Jim Bridger's WCA transmission capacity. Jim Bridger's WCA transmission capacity is 99.43 %. The transmission capacity is calculated by dividing Jim Bridger's WCA transmission capacity by the Jim Bridger plant nameplate capacity (see calculation below). The JBG factor is used to allocate production and transmission plant and operating costs associated with the Jim Bridger plant.

JBG (WA) = CAGW of 22.6265% x 99.43% = 22.4981%

JBG (WA) = CAGW of 21.341% x 95.78% = 20.44%



1. JIM BRIDGER ENERGY (JBE)

**Jim Bridger Energy (JBE)** factor is based on two other factors; CAEW [viii above] and Jim Bridger's WCA transmission capacity (see calculation above). The JBE factor is used to allocate fuel related costs associated with the Jim Bridger plant.

JBE (WA) = CAEW of 22.6481% x 99.43% = 22.5195%

Washington Allocation Manual Part II

2.11

1. WHEELING REVENUE – GENERATION (WRG)

**Wheeling Revenue Generation (WRG)** factor is based on two other factors; CAGW (xii above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRG factor is used to allocate firm wholesale wheeling revenues.

WRG (WA) = CAGW of 22.6265% x SNPT of 22.0305% (sum of CA, OR, WA) = 4.9847%.

1. WHEELING REVENUE – ENERGY (WRE)

**Wheeling Revenue Energy (WRE)** factor is based on two other factors; CAEW (ix above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRE factor is used to allocate non-firm wholesale wheeling revenues.

WRE (WA) = CAEW of 22.6481% x SNPT of 22.0305% (sum of CA, OR, WA) = 4.9895%.

1. BAD DEBT EXPENSES



**Bad Debt Expense (BADDEBT)** factor is based on balances in FERC Account 904. The BADDEBT factor is calculated by dividing each state’s balance of account 904 by the total Company account 904 balance. This factor is used to allocate only the situs portion of deferred federal income taxes relating to unrecoverable customer account balances.

BADDEBT (WA) = 2,136,133 divided by 15,324,186 = 13.9396%

Washington Allocation Manual Part II

2.12

1. TROJAN DECOMMISSIONING ALLOCATOR (TROJD)



**Trojan Decommissioning Allocator (TROJD)** was created in order to allocate the costs of decommissioning the Trojan Nuclear Plant which closed in 1993. This factor is calculated by dividing each WCA states' portion of the decommissioning costs by the WCA total in account 228.42.

TROJD (WA) = 3,339,504 divided by 15,021,880 = 22.6303%

1. ACCUMULATED INVESTMENT TAX CREDIT (ITC)



**Accumulated Investment Tax Credit (ITC)** ITC 84, ITC 85, ITC 86, ITC 88, ITC 89 & ITC 90 are the factors used to allocate the Rate Base Reduction called Unamortized ITC (Investment Tax Credit) in FERC Account 255. These are static factors that were calculated in the year the ITC originated and do not change.

Washington Allocation Manual Part II

2.13

Washington Allocation Manual Part II

2.14

1. DEFERRED INCOME TAX EXPENSE (DITEXP)

 

**Deferred Income Tax Expenses (DITEXP)** is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax expenses. This factor is used only for allocating property-related deferred tax expense calculated in adjustments.

1. DEFERRED INCOME TAX BALANCE (DITBAL)



**Deferred Income Tax Balance (DITBAL)** is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax balances. This factor is used to allocate property related deferred income tax balances.

Washington Allocation Manual Part II

2.15

1. TAX DEPRECIATION (TAXDEPR)



**Tax Depreciation (TAXDEPR)** is based on the state allocation of functional property-related tax depreciation. This factor is used to allocate the Schedule M adjustment for property-related tax depreciation.

1. SCHEDULE M DEPRECIATION EXPENSES (SCHMDEXP)



**Schedule M Depreciation Expenses (SCHMDEXP)** is based on the book depreciation per state as a percentage of total Company book depreciation. This factor is used to allocate the Schedule M for book depreciation.

Washington Allocation Manual Part II

2.16

**WCA Allocation Manual - PacifiCorp Part III**

**Allocation Factor Applied to each Component of Revenue Requirement**

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| **Sales to Ultimate Customers** |  |  |
| 440 | Residential Sales | S |
| 442 | Commercial & Industrial Sales | S SE SG |
| 444 | Public Street & Highway Lighting | S SO |
| 445 | Other Sales to Public Authority | S |
| 448 | Interdepartmental | S SO |
| 447 | Sales for Resale | S SG SECAGW CAGE |
| 449 | Provision for Rate Refund | S SG |
| **Other Electric Operating Revenues** |  |  |
| 450 | Forfeited Discounts & Interest | S SO |
| 451 | Misc Electric Revenue | S SG SO |
| 453 | Water Sales | CAGW CAGE JBG SG |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| 454 | Rent of Electric Property | S CAGW CAGE JBG SGSO |
| 456 | Other Electric Revenue | S CAGE CAGW SOSG JBG WRG WRE CAEW CAEE |
| **Miscellaneous Revenues** |  |  |
| 41160 | Gain on Sale of Utility Plant - CR | S SG SO |
| 41170 | Loss on Sale of Utility Plant | S CAGW CAGE SG |
| 4118 | Gain from Emission Allowances | S CAEW CAEE SE |
| 41181 | Gain from Disposition of NOX Credits | SE |
| 421 | (Gain) / Loss on Sale of Utility Plant | S CN SOCAGW CAGE SG |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| Miscellaneous Expenses |
| 4311 | Interest on Customer Deposits | S |
| **Steam Power Generation** |  |  |
| 500 | Operation Supervision & Engineering | SG CAGW CAGE JBG |
| 501 | Fuel Related | SE CAGW CAGE CAEE JBE JBG |
| 502 | Steam Expenses | SG CAGW CAGE JBG |
| 503 | Steam From Other Sources | SE CAEW CAEE |
| 505 | Electric Expenses | SG CAGW CAGE JBG |
| 506 | Misc. Steam Expense | SG SE CAGW CAGE JBG |
| 507 | Rents | SG CAGW CAGE JBG |
| 510 | Maint Supervision & Engineering | SG CAGW CAGE JBG |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| 511 | Maintenance of Structures | SG CAGW CAGE JBG |
| 512 | Maintenance of Boiler Plant | SG CAGW CAGE JBG |
| 513 | Maintenance of Electric Plant | SG CAGW CAGE JBG |
| 514 | Maintenance of Misc. Steam Plant | SG CAGW CAGE JBG |
| **Nuclear Power Generation** |  |  |
| 517 | Operation Super & Engineering | SG |
| 518 | Nuclear Fuel Expense | SE |
| 519 | Coolants and Water | SG |
| 520 | Steam Expenses | SG |
| 523 | Electric Expenses | SG |
| 524 | Misc. Nuclear Expenses | SG |
| 528 | Maintenance Super & Engineering | SG |
| 529 | Maintenance of Structures | SG |
| 530 | Maintenance of Reactor Plant | SG |
| 531 | Maintenance of Electric Plant | SG |
| 532 | Maintenance of Misc Nuclear | SG |
| **Hydraulic Power Generation** |  |  |
| 535 | Operation Super & Engineering | CAGW CAGE |
| 536 | Water For Power | CAGW CAGE |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| 537 | Hydraulic Expenses | CAGW CAGE |
| 538 | Electric Expenses | CAGW CAGE |
| 539 | Misc. Hydro Expenses | CAGW CAGE |
| 540 | Rents (Hydro Generation) | CAGW CAGE |
| 541 | Maint Supervision & Engineering | CAGW CAGE |
| 542 | Maintenance of Structures | CAGW CAGE |
| 543 | Maintenance of Dams & Waterways | CAGW CAGE |
| 544 | Maintenance of Electric Plant | CAGW CAGE |
| 545 | Maintenance of Misc. Hydro Plant | CAGW CAGE |
| **Other Power Generation** |  |  |
| 546 | Operation Super & Engineering | SG SE CAGW CAGE |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| 547 | Fuel | SE CAEW CAEE |
| 548 | Generation Expense | SG CAGW CAGE |
| 549 | Miscellaneous Other | SG CAGW CAGE |
| 550 | Maint Supervision & Engineering | SG CAGW CAGE |
| 551 | Maint Supervision & Engineering | SG CAGW CAGE |
| 552 | Maintenance of Structures | SG CAGW CAGE |
| 553 | Maint of Generation & Electric Plant | SG CAGW CAGE |
| 554 | Maintenance of Misc. Other | SG CAGW CAGE |
| **Other Power Supply** |  |  |
| 555 | Purchased Power | S SG SECAGW CAGE CAEW CAEE |
| 556 | System Control & Load Dispatch | SG CAGW CAGE |
| 557 | Other Expenses | S SG SECAGE TROJP CAGW JBG CAEW CAEE |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| **Transmission Expense** |
| 560 | Operation Supervision & Engineering | SG JBG CAGW CAGE |
| 561 | Load Dispatching | SG CAGW CAGE |
| 562 | Station Expense | SG JBG CAGW CAGE |
| 563 | Overhead Line Expense | SG CAGW CAGE |
| 564 | Underground Line Expense | SG CAGW CAGE |
| 565 | Transmission of Electricity by Others | SG SE CAGW CAGE CAEW CAEE |
| 566 | Misc. Transmission Expense | SG CAGW CAGE |
| 567 | Rents - Transmission | SG CAGW CAGE |
| 568 | Maint Supervision & Engineering | SG CAGW CAGE |
| 569 | Maintenance of Structures | SG CAGW CAGE |
| 570 | Maintenance of Station Equipment | SG JBG CAGW CAGE |

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| FERC Account | Description | Allocation Factor |
| 571 | Maintenance of Overhead Lines | SG JBG CAGW CAGE |
| 572 | Maintenance of Underground Lines | SG CAGW CAGE |
| 573 | Maint of Misc. Transmission Plant | SG CAGW CAGE |
| **Distribution Expense** |  |  |
| 580 | Operation Supervision & Engineering | S SNPD |
| 581 | Load Dispatching | S SNPD |
| 582 | Station Expense | S SNPD |
| 583 | Overhead Line Expenses | S SNPD |
| 584 | Underground Line Expense | S SNPD |
| 585 | Street Lighting & Signal Systems | S SNPD |
| 586 | Meter Expenses | S SNPD |
| 587 | Customer Installation Expenses | S SNPD |
| 588 | Misc. Distribution Expenses | S SNPD |
| 589 | Rents | S SNPD |
| 590 | Maint Supervision & Engineering | S SNPD |
| 591 | Maintenance of Structures | S SNPD |
| 592 | Maintenance of Station Equipment | S SNPD |

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| FERC Account | Description | Allocation Factor |
| 593 | Maintenance of Overhead Lines | S SNPD |
| 594 | Maintenance of Underground Lines | S SNPD |
| 595 | Maintenance of Line Transformers | S SNPD |
| 596 | Maint of Street Lighting & Signal Sys. | S SNPD |
| 597 | Maintenance of Meters | S SNPD |
| 598 | Maint of Misc. Distribution Plant | S SNPD |
| **Customer Accounts Expense** |  |  |
| 901 | Supervision | S CN |
| 902 | Meter Reading Expense | S CN |
| 903 | Customer Receipts & Collections | S CN |
| 904 | Uncollectible Accounts | S SG CN |
| 905 | Misc. Customer Accounts Expense | S CN |
| **Customer Service Expense** |  |  |
| 907 | Supervision | S CN |
| 908 | Customer Assistance | S CN |
| 909 | Informational & Instructional Adv | S CN |
| 910 | Misc. Customer Service | S CN |
| **Sales Expense** |  |  |
| 911 | Supervision | S CN |

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| FERC Account | Description | Allocation Factor |
| 912 | Demonstration & Selling Expense | S CN |
| 913 | Advertising Expense | S CN |
| 916 | Misc. Sales Expense | S CN |
| **Administrative & General Expense** |  |  |
| 920 | Administrative & General Salaries | S CN SO |
| 921 | Office Supplies & expenses | S CN SO |
| 922 | A&G Expenses Transferred | S CN SO |
| 923 | Outside Services | S CN SO |
| 924 | Property Insurance |  SSO |
| 925 | Injuries & Damages |  S SO |
| 926 | Employee Pensions & Benefits | S CN SO |
| 927 | Franchise Requirements | S SO |
| 928 | Regulatory Commission Expense | S CN SOCAGW CAGE SG |
| 929 | Duplicate Charges | S SO |
| 930 | Misc General Expenses | S CN SO |
| 931 | Rents | S SO |

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| FERC Account | Description | Allocation Factor |
| 935 | Maintenance of General Plant | S CN SO |
| **Depreciation Expense** |  |  |
| 403SP | Steam Depreciation | SG CAGW CAGE JBGS |
| 403NP | Nuclear Depreciation |  |
| 403HP | Hydro Depreciation | CAGW CAGE |
| 403OP | Other Production Depreciation | SG CAGW CAGE |
| 403TP403360361362363364365366367368369370371372373 | Transmission DepreciationDistribution Depreciation Land & Land Rights StructuresStation EquipmentStorage Battery EquipmentPoles & Towers OH Conductors UG ConduitUG Conductor Line Trans Services MetersInst Cust Prem Leased Property Street Lighting | CAGW CAGE JBG SGS S S S S S S S S S S S S S |
| 403GP | General Depreciation | S SE CN SG SOCAGW CAGE JBG CAEW CAEE |

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| --- | --- | --- |
| FERC Account | Description | Allocation Factor |
| 403GV0 | General Vehicles | SG |
| 403MP | Mining Depreciation | CAEE |
| 403EP | Experimental Plant Depreciation | SG |
| 4031 | ARO Depreciation | S |
| **Amortization Expense** |  |  |
| 404GP | Amort of LT Plant - Capital Lease Gen | S SG SO CNCAGW CAGE |
| 404SP | Amort of LT Plant - Cap Lease Steam | SG |
| 404IP | Amort of LT Plant - Intangible Plant | S SE SG SO CNCAGW CAGE JBG CAEW CAEE |
| 404MP | Amort of LT Plant - Mining Plant | SE |
| 404OP | Amort of LT Plant - Other Plant | CAGE |
| 404HP | Amortization of Other Electric Plant | CAGW CAGE SG |
| 405 | Amortization of Other Electric Plant | S |
| 406 | Amortization of Plant Acquisition Adj | S CAGW CAGE SGSO |

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| FERC Account | Description | Allocation Factor |
| 407 | Amort of Prop Losses, Unrec Plant, etc | S SO SECAGW CAGE CAEW CAEE SG TROJP |
| **Taxes Other Than Income** |  |  |
| 408 | Taxes Other Than Income | S GPS SO SE SG DGPCAEW CAEE |
| **Deferred ITC** |  |  |
| 41140 | Deferred Investment Tax Credit - Fed | CAGE |
| 41141 | Deferred Investment Tax Credit - Idaho | CAGE |
| **Interest Expense** |  |  |
| 427 | Interest on Long-Term Debt | S SNP |
| 428 | Amortization of Debt Disc & Exp | SNP |
| 429 | Amortization of Premium on Debt | SNP |
| 431 | Other Interest Expense | OTH SO SNP |
| 432 | AFUDC - BorrowedTotal Elec. Interest Deductions for TaxNon-Utility Portion of Interest427428429431 | SNPNUTIL NUTIL NUTIL NUTIL |
| **Interest & Dividends** |  |  |
| 419 | Interest & Dividends | S SNP |

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| FERC Account**Deferred Income Taxes** | Description | Allocation Factor |
| 41010 | Deferred Income Tax - Federal-DR | S TROJD SO SNPSE SG GPSDITEXP BADDEBT CNJBE CAGW CAGE CAEW CAEE SNPD |
| 41110 | Deferred Income Tax - Federal-CR | S SE SNP SG GPS SO SNPD CNBADDEBT DITEXP TROJD JBE CAGW CAGE CAEW CAEE |
| **Schedule M Additions** |  |  |
| SCHMAF | Additions - Flow Through | S SNP SO SETROJP |
| SCHMAP | Additions - Permanent | S BADDEBT JBECAEW CAEE CAGW CAGE SNP SO |
| SCHMAT | Additions - Temporary | S JBE CIAC SNP TROJD SESG GPS SO SNPD CNBADDEBT CAGW CAGE CAEW CAEESCHMDEXP |

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| FERC Account**Schedule M Deductions** | Description | Allocation Factor |
| SCHMDF | Deductions - Flow Through | S CAGW CAGE |
| SCHMDP | Deductions - Permanent | S SE CAEW CAEE SNP JBE SGSO |
| SCHMDT | Deductions - Temporary | S BADDEBT CNSNP SNPD JBE SESG GPS SOTAXDEPR CAGW CAGE CAEW CAEE TROJD |
| 40911 | State Income Taxes | S\*No state income taxes are allocated to WA. |
| **Adjustments to Calculated Tax:** |  |  |
| 40910409104091040910FITOTH40910 | Energy Cred. Energy Cred. Energy Cred. DMDFIT True-upIRS Settle | SE CAGW CAEE SG OTHS |

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| --- | --- | --- |
| FERC Account**Steam Production Plant** | Description | Allocation Factor |
| 310 | Land and Land Rights | SG CAGW CAGE JBGS |
| 311 | Structures and Improvements | SG CAGW CAGE JBG |
| 312 | Boiler Plant Equipment | SG CAGW CAGE JBGS |
| 314 | Turbogenerator Units | SG CAGW CAGE JBG |
| 315 | Accessory Electric Equipment | SG CAGW CAGE JBG |
| 316 | Misc Power Plant Equipment | SG CAGW CAGE JBG |
| 317 | Steam Plant ARO | S |
| SP | Unclassified Steam Plant - Account 300 | CAGW SG |
| **Nuclear Production Plant** |  |  |
| 320 | Land and Land Rights | SG |
| 321 | Structures and Improvements | SG |
| 322 | Reactor Plant Equipment | SG |

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| FERC Account | Description | Allocation Factor |
| 323 | Turbogenerator Units | SG |
| 324 | Land and Land Rights | SG |
| 325 | Misc. Power Plant Equipment | SG |
| NP | Unclassified Nuclear Plant - Acct 300 | SG |
| **Hydraulic Plant** |  |  |
| 330 | Land and Land Rights | CAGW CAGE |
| 331 | Structures and Improvements | CAGW CAGE |
| 332 | Reservoirs, Dams & Waterways | CAGW CAGE |
| 333 | Water Wheel, Turbines, & Generators | CAGW CAGE |
| 334 | Accessory Electric Equipment | CAGW CAGE |
| 335 | Misc. Power Plant Equipment | CAGW CAGE |
| 336 | Roads, Railroads & Bridges | CAGW CAGE |
| 337 | Hydro Plant ARO | S |
| HP | Unclassified Hydro Plant - Acct 300 | S CAGW CAGE |

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| FERC Account**Other Production Plant** | Description | Allocation Factor |
| 340 | Land and Land Rights | SG CAGW CAGE |
| 341 | Structures and Improvements | SG CAGW CAGE |
| 342 | Fuel Holders, Producers & Accessories | SG CAGW CAGE |
| 343 | Prime Movers | S SG CAGW CAGE |
| 344 | Generators | S SG CAGW CAGE |
| 345 | Accessory Electric Plant | SG CAGW CAGE |
| 346 | Misc. Power Plant Equipment | SG CAGW CAGE |
| 347 | Other Production ARO | S |
| OP | Unclassified Other Prod Plant-Acct 300 | S SG CAGW CAGE |
| **Experimental Plant** |  |  |
| 103 | Experimental Plant |  |
| **Transmission Plant** |  |  |
| 350 | Land and Land Rights | CAGW CAGE JBG SG |

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| FERC Account | Description | Allocation Factor |
| 352 | Structures and Improvements | S CAGW CAGE JBG SG |
| 353 | Station Equipment | CAGW CAGE JBG SG |
| 354 | Towers and Fixtures | CAGW CAGE JBG SG |
| 355 | Poles and Fixtures | CAGW CAGE JBG SG |
| 356 | Clearing and Grading | CAGW CAGE JBG SG |
| 357 | Underground Conduit | CAGW CAGE SG |
| 358 | Underground Conductors | CAGW CAGE SG |
| 359 | Roads and Trails | CAGW CAGE SG |
| TP | Unclassified Trans Plant - Acct 300 | SG CAGW CAGE |
| TS0 | Unclassified Trans Sub Plant - Acct 300 | SG |

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| FERC Account**Distribution Plant** | Description | Allocation Factor |
| 360 | Land and Land Rights | S |
| 361 | Structures and Improvements | S |
| 362 | Station Equipment | S |
| 363 | Storage Battery Equipment | S |
| 364 | Poles, Towers & Fixtures | S |
| 365 | Overhead Conductors | S |
| 366 | Underground Conduit | S |
| 367 | Underground Conductors | S |
| 368 | Line Transformers | S |
| 369 | Services | S |
| 370 | Meters | S |
| 371 | Installations on Customers' Premises | S |
| 372 | Leased Property | S |
| 373 | Street Lights | S |
| DP | Unclassified Dist Plant - Acct 300 | S |
| DS0 | Unclassified Dist Sub Plant - Acct 300 | S |

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| FERC Account**General Plant** | Description | Allocation Factor |
| 389 | Land and Land Rights | S CN SGCAGW CAGE SO |
| 390 | Structures and Improvements | S CN SGCAGW CAGE JBG SO |
| 391 | Office Furniture & Equipment | S CN SG SE SOCAGW CAGE JBG CAEW CAEE |
| 392 | Transportation Equipment | S SO SG CN SECAGW CAGE JBG CAEW CAEE |
| 393 | Stores Equipment | S SO SGCAGW CAGE JBG CAGE |

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| FERC Account | Description | Allocation Factor |
| 394 | Tools, Shop & Garage Equipment | S SG SO SECAGW CAGE JBG CAEW CAEE |
| 395 | Laboratory Equipment | S SO SE SGCAGW CAGE JBG CAEW CAEE |
| 396 | Power Operated Equipment | S SG SO SECAGW CAGE JBG CAEW CAEE |
| 397 | Communication Equipment | S SO CN SG SECAGW CAGE JBG CAEW CAEE |
| 398 | Misc. Equipment | S CN SO SE SGCAGW CAGE JBG CAEW CAEE |

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| FERC Account | Description | Allocation Factor |
| 399 | Coal Mine | JBE CAEW CAEE |
| MP | Coal Mine | JBE |
| 399L | WIDCO Capital LeaseRemove Capital Leases | SE |
| 1011390 | General Capital LeasesRemove Capital Leases | S CAGW CAGE SO |
| 1011392 | General Vehicles Capital LeasesRemove Capital Leases | SO |
| GP | Unclassified Gen Plant - Acct 300 | S SO CN SG |
| 399G | Unclassified Gen Plant - Acct 300 | S SO SG |
| **Intangible Plant** |  |  |
| 301 | Organization | S SO CAGW CAGE SG |
| 302 |  | Franchise &Miscellaneo | Consent | S SG CAGW CAGE |
| 303 |  | us Intangible Plant | S SG SO SE CNCAGW CAGE JBG CAEW CAEE |
| 303 | Less Non-Utility Plant | S |
| IP | Unclassified Intangible Plant - Acct 300 | S SG SO |

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| FERC Account**Rate Base Additions** | Description | Allocation Factor |
| 105 | Plant Held For Future Use | S SG SECAGW CAGE CAEW CAEE |
| 114 | Electric Plant Acquisition Adjustments | S SG CAGW CAGE |
| 115 | Accum Provision for Asset AcquisitionAdjustments | S SG CAGW CAGE |
| 120 | Nuclear Fuel | SE |
| 124 | Weatherization | S SO |
| 182W | Weatherization | S SG SO |
| 186W | Weatherization | S CN SG SO |
| 151 | Fuel Stock | SE CAEW CAEE JBE |
| 152 | Fuel Stock - Undistributed | SE CAEW CAEE |
| 25316 | DG&T Working Capital Deposit | SE CAEW CAEE |
| 25317 | DG&T Working Capital Deposit | SE CAEW CAEE |

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| FERC Account25319 | DescriptionProvo Working Capital Deposit | Allocation FactorSE CAEW CAEE |
| 154 | Materials and Supplies | S SG SE SOSNPD SNPT CAGE CAGW JBG CAEW CAEE |
| 163 | Stores Expense Undistributed | SO |
| 25318 | Provo Working Capital Deposit | SNPPS CAGW CAGE |
| 165 | Prepayments | S GPS SG CAGW CAGE CAEW CAEE SESO |
| 182M | Misc Regulatory Assets | S SG CAGE CAGW CAEE SE CAEW SO |

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| FERC Account | Description | Allocation Factor |
| 186M | Misc Deferred Debits | S CAEW CAEE SGSO SE CAGW CAGE |
| **Working Capital** |  |  |
| CWC | Cash Working Capital | S SO SE |
| OWC13113514114323223223225325332533253325332302302302302541052541052541052541052533 | Other Work. Cap. CashWorking Funds Other A/R Other A/RA/P A/P A/PDeferred Hedge Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholla Reclamation | SNP SG SO SOS SO CAEE SES SE CAEW CAEE SE CAEW CAEE SS SE CAEW CAEE CAEE |
| **Miscellaneous Rate Base** |  |  |
| 18221 | Unrec Plant & Reg Study Costs | S |
| 18222 | Nuclear Plant - Trojan | S TROJP TROJD |
| 1869 | Misc Deferred Debits-Trojan | S |
| **Rate Base Deductions** |  |  |
| 235 | Customer Service Deposits | S CN |

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| FERC Account | Description | Allocation Factor |
| 2281228222832283254 | Property Insurance Injury & Damages Pension & Benefits Pension & Benefits Insurance Provision | SO SO SO S SO |
| 22844 | Accum Hydro Relicensing Obligation | S SG |
| 22842230254105254 | Prv-TrojanARO ARO | TROJD TROJP TROJP S |
| 252 | Customer Advances for Construction | S SG CAGE SOCN |
| 25398 | SO2 Emissions | S |
| 25399 | Other Deferred Credits | S GPS SO CAGW CAGE SG CAEW CAEE SE |
| 190 | Accumulated Deferred Income Taxes | S CN SOBADDEBT TROJDSG SE SNP CAGW CAGE CAEW CAEE JBE SNPD |
| 281 | Accumulated Deferred Income Taxes | S SG CAGW CAGE SNPT |

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| FERC Account | Description | Allocation Factor |
| 282 | Accumulated Deferred Income Taxes | S DITBAL DGPSO SNP CAGW CAGE CAEW CAEE SEJBE SG |
| 283 | Accumulated Deferred Income Taxes | S SG SE SO GPS SNPTROJD SNPD CAGW CAGE CAEW CAEE JBE |
| 255 | Accumulated Investment Tax Credit | S ITC84ITC85ITC86ITC88ITC89ITC90CAGE |
|  |  |  |
| **Production Plant Accumulated Depreciation** |
| 108SP | Steam Prod Plant Accumulated Depr | S SG CAGW CAGE JBG |

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| FERC Account | Description | Allocation Factor |
| 108NP | Nuclear Prod Plant Accumulated Depr | SG |
| 108HP | Hydraulic Prod Plant Accum Depr | S CAGW CAGE |
| 108OP | Other Production Plant - Accum Depr | S SG CAGW CAGE |
| 108EP | Experimental Plant - Accum Depr | SG |
|  |  |  |
| **Transmission Plant Accumulated Depreciation** |
| 108TP | Transmission Plant Accumulated Depr | CAGW CAGE JBG SG |
| 108360 | Land and Land Rights | S |
| 108361 | Structures and Improvements | S |
| 108362 | Station Equipment | S |
| 108363 | Storage Battery Equipment | S |
| 108364 | Poles, Towers & Fixtures | S |
| 108365 | Overhead Conductors | S |

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| FERC Account | Description | Allocation Factor |
| 108366 | Underground Conduit | S |
| 108367 | Underground Conductors | S |
| 108368 | Line Transformers | S |
| 108369 | Services | S |
| 108370 | Meters | S |
| 108371 | Installations on Customers' Premises | S |
| 108372 | Leased Property | S |
| 108373 | Street Lights | S |
| 108D00 | Unclassified Dist Plant - Acct 300 | S |
| 108DS | Unclassified Dist Sub Plant - Acct 300 | S |
| 108DP | Unclassified Dist Sub Plant - Acct 300 | S |
| 108GP | General Plant Accumulated Depr | S SG CN SO SECAGW CAGE JBG CAEW CAEE |
| 108MP | Mining Plant Accumulated Depr. | S CAEW CAEE SE |

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| FERC Account | Description | Allocation Factor |
| 108MP | Less Centralia Situs Depreciation | S |
| 1081390 | Accum Depr - Capital Lease | SO |
| 1081399 | Accum Depr - Capital LeaseRemove Capital Leases | S SE |
| 111SP | Accum Prov for Amort-Steam | CAGW CAGE SG |
| 111GP | Accum Prov for Amort-General | S CN SG SOCAGW CAGE CAEW CAEE SE |
| 111HP | Accum Prov for Amort-Hydro | SG CAGW CAGE |
| 111IP | Accum Prov for Amort-Intangible Plant | S CAEW CAEE SESG CAGW CAGE CN JBG SO |
| 111IP | Less Non-Utility Plant | OTH |
| 111390 | Accum Amtr - Capital Lease | S SG SO |

1. The historical test period for the case is the 12 months ended June 30, 2012. [↑](#footnote-ref-1)