

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; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail and Misc. Services hereafter referred to as P, T, D (or DPW), R, and M.

The production function consists of the costs associated with power generation, including coal mining 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 Retail Service function includes the retail activities associated with customer service including Meter Reading, Customer Accounting, Customer Service activities and Sales.

The Misc. Services function is a catchall for expenses that are associated with regulatory activities. These activities include demand side management (DSM), franchise requirements and regulatory commission expenses.

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: P, T, D (or DPW), R, or M 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, for example administrative and general expenses and general office rate base, 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 "P" 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 Production, 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 PTDRM 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)

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 PTDRM.

Operating Expenses:

Production: Accounts 500-557. Production 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 D.

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

Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the "PTD" functionalization factor. The "PTD" factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 929 Duplicate Charges are functionalized on the "LABOR" functionalization factor. The "LABOR" factor is based on the FERC Form 1 breakdown of labor expenses between P, T, D & R (as shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge, is functionalized on the "FERC" factor with the balance going to M. Account 935 is functionalized on the General Plant "G" 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 P, T, D & R 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 PTDRM 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 PTDRM using the "GP" factor and deducted from PTDRM revenue. Schedule M Additions and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R 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 depreciation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM 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 PTDRM 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 production, transmission, general and mining totals. Production 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 production. 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 M.

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 P in the "ACCMDIT" factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM 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 253. Customer service deposits are assigned to R.

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 a Peak Credit method. The demand-related component is defined as one minus the west control area system diversified load factor (SDLF). This calculation results in a 38% demand-related and 62% energy-related classification of generation and transmission costs.

The demand-related portion is allocated using class loads coincident with the PacifiCorp's highest 100 summer (April-October) and highest 100 winter (November-March) hourly retail WCA loads. 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 and allocated using the same methods that are used for the generation system costs.

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 the maximum rate schedule peaks (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. Since the cost responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class NCP. This may be a different month for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Distribution Construction Standards to recognize the diversity of load at the transformer.

Secondary Lines

Distribution secondary lines operate as an extension of the line transformer. They are also 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. (F47)

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. (F48)

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.

**JUNE 2012 West Control Area
AMA
RESULTS OF OPERATIONS SUMMARY**

<u>Description of Account Summary:</u>		WASHINGTON						
		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1	General Business Revenues	304,063,210	198,877,331	48,563,934	56,621,945	43,410,675	8,358,969	4,852,301
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	17,001,667	17,001,667	-	-	-	-	-
5	Other Operating Revenues	6,795,610	4,292,517	3,471,170	(968,077)	1,159,288	841,794	(2,969,158)
6	Total Operating Revenues	327,860,487	220,171,515	52,035,104	55,653,869	44,569,964	9,200,762	1,883,143
7								
8	Operating Expenses:							
9	Steam Production	61,329,628	61,329,628	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	6,844,661	6,844,661	-	-	-	-	-
12	Other Power Supply	88,352,904	88,352,904	-	-	-	-	-
13	Transmission	30,912,170	-	30,912,170	-	-	-	-
14	Distribution	11,809,456	-	-	11,809,456	11,809,456	-	-
15	Customer Accounts	7,374,108	-	-	7,374,108	-	7,374,108	-
16	Customer Service	911,030	-	-	911,030	-	911,030	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	9,992,053	3,871,879	1,759,220	4,360,954	2,582,493	93,040	1,685,421
19								
20	Total O & M Expenses	217,526,010	160,399,073	32,671,391	24,455,547	14,391,949	8,378,177	1,685,421
21								
22	Depreciation	41,310,106	23,157,034	5,516,358	12,636,714	12,516,369	120,344	-
23	Amortization Expense	5,547,662	3,860,506	808,908	878,249	442,417	435,832	-
24	Taxes Other Than Income	19,982,776	10,113,139	4,248,895	5,620,743	5,489,522	131,221	-
25	Income Taxes - Federal	(10,210,352)	(11,934,722)	(368,428)	2,092,798	1,813,833	181,641	97,323
26	Income Taxes - State	-	-	-	-	-	-	-
27	Income Taxes - Def Net	16,414,670	12,810,565	2,686,209	917,895	908,709	9,186	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(842,347)	(853,313)	516	10,450	3,674	6,775	-
30								
31	Total Operating Expenses	289,728,524	197,552,281	45,563,849	46,612,395	35,566,474	9,263,177	1,782,744
32								
33	Operating Revenue for Return	38,131,963	22,619,233	6,471,255	9,041,474	9,003,490	(62,415)	100,399
34								
35	Rate Base:							
36	Electric Plant in Service	1,655,504,559	883,089,392	303,513,053	468,902,113	458,649,617	10,252,497	-
37	Plant Held for Future Use	43,755	43,755	-	-	-	-	-
38	Misc Deferred Debits	14,766,733	14,711,337	55,396	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	-
42	Fuel Stock	(0)	(0)	-	-	-	-	-
43	Material & Supplies	0	0	0	0	0	-	-
44	Working Capital	28,493,964	19,879,157	4,582,114	4,032,693	2,719,707	1,089,502	223,483
45	Weatherization Loans	1,957,722	-	-	1,957,722	-	-	1,957,722
46	Miscellaneous Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant	1,700,766,734	917,723,642	308,150,563	474,892,529	461,369,324	11,341,999	2,181,206
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(589,326,216)	(276,191,533)	(114,462,702)	(198,671,981)	(198,063,451)	(608,530)	-
52	Accum Prov For Amort	(43,465,841)	(22,439,940)	(6,435,065)	(14,590,835)	(7,175,315)	(7,415,520)	-
53	Accum Def Income Taxes	(232,193,930)	(124,306,013)	(46,442,325)	(61,445,593)	(60,008,268)	(1,437,325)	-
54	Unamortized ITC	(523,328)	(266,331)	(103,069)	(153,929)	(153,929)	-	-
55	Customer Adv for Const	(143,879)	-	18,277	(162,156)	(162,156)	-	-
56	Customer Service Deposits	(3,236,612)	-	-	(3,236,612)	-	(3,236,612)	-
57	Misc. Rate Base Deductions	(3,448,114)	(3,109,907)	(135,638)	(202,569)	(202,569)	-	-
58								
59	Total Rate Base Deductions	(872,337,919)	(426,313,723)	(167,560,522)	(278,463,675)	(265,765,688)	(12,697,987)	-
60								
61	Total Rate Base	828,428,814	491,409,919	140,590,041	196,428,854	195,603,636	(1,355,988)	2,181,206
62								
63	Return on Rate Base	4.603%	4.603%	4.603%	4.603%	4.603%	4.603%	4.603%
64								
65	Return on Equity	3.907%	3.907%	3.907%	3.907%	3.907%	3.907%	3.907%
66								
67	100 Basis Points in Equity:	4,350,080	2,580,393	738,238	1,031,448	1,027,115	(7,120)	11,454
68	Revenue Requirement Impact	6,692,430	3,969,836	1,135,751	1,586,843	1,580,176	(10,954)	17,621
69	Rate Base Decrease	(84,829,522)	(50,319,434)	(14,396,151)	(20,113,938)	(20,029,437)	138,851	(223,351)

Description of Account Summary:

JUNE 2012 West Control Area

AMA

				WASHINGTON	Production	Transmission	Distribution	Distribution	Retail	Misc
				Normalized						
FERC	DESCRIPTION	BUSINESS	PITA	WASHINGTON	Production	Transmission	Distribution	Distribution	Retail	Misc
ACCT		FUNCTION	FACTOR	Normalized						
70	Sales to Ultimate Customers									
71	440	Residential Sales			-	0	(0)	0	(0)	(0)
72			S	135,000,240	198,877,331	48,563,934	56,621,945	43,410,675	8,358,969	4,852,301
73										
74				135,000,240	198,877,331	48,563,934	56,621,945	43,410,675	8,358,969	4,852,301
75										
76	442	Commercial & Industrial Sales								
77			S	167,900,917						
78			P	-	-	-	-	-	-	-
79			PT	-	-	-	-	-	-	-
80										
81										
82				167,900,917	-	-	-	-	-	-
83										
84	444	Public Street & Highway Lighting								
85			S	1,162,054						
86			SO	-						
87				1,162,054	-	-	-	-	-	-
88										
89	445	Other Sales to Public Authority								
90			S	-						
91										
92				-	-	-	-	-	-	-
93										
94	448	Interdepartmental								
95			DPW	-	-	-	-	-	-	-
96			GP	-	-	-	-	-	-	-
97				-	-	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers			304,063,210	198,877,331	48,563,934	56,621,945	43,410,675	8,358,969	4,852,301
100										
101										
102										
103	447	Sales for Resale								
104			P	-	-	-	-	-	-	-
105			P	-	-	-	-	-	-	-
106				-	-	-	-	-	-	-
107										
108	447NPC	Sales for Resale - NPC								
109			P	-	-	-	-	-	-	-
110			P	-	-	-	-	-	-	-
111			P	-	-	-	-	-	-	-
112			P	17,001,667	17,001,667	-	-	-	-	-
113			P	-	-	-	-	-	-	-
114			P	-	-	-	-	-	-	-
115			P	-	-	-	-	-	-	-
116				17,001,667	17,001,667	-	-	-	-	-
117										
118		Total Sales for Resale		17,001,667	17,001,667	-	-	-	-	-
119										
120	449	Provision for Rate Refund								
121			P	-	-	-	-	-	-	-
122			P	-	-	-	-	-	-	-
123										
124										
125				-	-	-	-	-	-	-
126										
127	Total Sales from Electricity			321,064,877	215,878,998	48,563,934	56,621,945	43,410,675	8,358,969	4,852,301
128	450	Forfeited Discounts & Interest								
129			CUST	678,122	-	-	678,122	-	678,122	-
130			CUST	-	-	-	-	-	-	-
131				678,122	-	-	678,122	-	678,122	-
132										
133	451	Misc Electric Revenue								
134			CUST	162,036	-	-	162,036	-	162,036	-
135			GP	-	-	-	-	-	-	-
136			GP	283	143	60	80	78	2	-
137				162,319	143	60	162,116	78	162,038	-
138										
139	453	Water Sales								
140			P	-	-	-	-	-	-	-
141			P	-	-	-	-	-	-	-
142			P	1,194	1,194	-	-	-	-	-
143			P	-	-	-	-	-	-	-
144				1,194	1,194	-	-	-	-	-
145										

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
146	454	Rent of Electric Property								
147		DPW	S	1,090,882	-	-	1,090,882	1,090,882	-	-
148		P	CAGW	157,749	157,749	-	-	-	-	-
149		P	CAGE	-	-	-	-	-	-	-
150		P	JBG	1,850	1,850	-	-	-	-	-
151		P	SG	88,433	88,433	-	-	-	-	-
152		GP	SO	248,335	125,486	52,887	69,962	68,329	1,633	-
153				1,587,249	373,519	52,887	1,160,844	1,159,210	1,633	-
154										
155	456	Other Electric Revenue								
156		DMSC	S	(2,967,338)	-	-	(2,967,338)	-	-	(2,967,338)
157		CUST	CAGE	-	-	-	-	-	-	-
156		OTHSGR	CAGW	3,460,165	2,002,562	1,457,603	-	-	-	-
157		OTHSGR	SO	(1,820)	-	-	(1,820)	-	-	(1,820)
158		OTHSGR	SG	39,762	23,012	16,750	-	-	-	-
157		OTHSGR	JBG	230,220	133,239	96,981	-	-	-	-
158		OTHSGR	WRG	3,039,057	1,758,847	1,280,210	-	-	-	-
159		OTHSE	WRE	566,679	-	566,679	-	-	-	-
158		P	CAEW	-	-	-	-	-	-	-
159		P	SE	-	-	-	-	-	-	-
160				4,366,725	3,917,661	3,418,223	(2,969,158)	-	-	(2,969,158)
159										
160		Total Other Electric Revenues		6,795,610	4,292,517	3,471,170	(968,077)	1,159,288	841,794	(2,969,158)
161										
160		Total Electric Operating Revenues		327,860,487	220,171,515	52,035,104	55,653,869	44,569,964	9,200,762	1,883,143
161										
162		Summary of Revenues by Factor								
161		S		303,026,912	198,877,331	48,563,934	55,585,648	44,501,557	9,199,127	1,884,963
162		JBG		233,264	136,284	96,981	-	-	-	-
163		SE		-	-	-	-	-	-	-
162		SO		246,797	125,629	52,947	68,221	68,407	1,635	(1,820)
163		SG		128,195	111,445	16,750	-	-	-	-
164		CAEW		-	-	-	-	-	-	-
163		CAEE		-	-	-	-	-	-	-
164		CAGW		20,619,581	19,161,978	1,457,603	-	-	-	-
165		CAGE		-	-	-	-	-	-	-
164		WRG		3,039,057	1,758,847	1,280,210	-	-	-	-
165		WRE		566,679	-	566,679	-	-	-	-
166		Total Electric Operating Revenues		327,860,487	220,171,515	52,035,104	55,653,869	44,569,964	9,200,762	1,883,143
165		Miscellaneous Revenues								
166	41160	Gain on Sale of Utility Plant - CR								
167		DPW	S	-	-	-	-	-	-	-
166		T	SG	-	-	-	-	-	-	-
167		G	SO	-	-	-	-	-	-	-
168		T	DGU	-	-	-	-	-	-	-
167		P	DGP	-	-	-	-	-	-	-
168				-	-	-	-	-	-	-
169										
168	41170	Loss on Sale of Utility Plant								
169		DPW	S	-	-	-	-	-	-	-
170		T	CAGW	-	-	-	-	-	-	-
169		T	CAGE	-	-	-	-	-	-	-
170		T	SG	-	-	-	-	-	-	-
171				-	-	-	-	-	-	-
170										
171	4118	Gain from Emission Allowances								
172		P	S	(854,648)	(854,648)	-	-	-	-	-
171		P	CAEW	-	-	-	-	-	-	-
172		P	CAEE	-	-	-	-	-	-	-
173		P	SE	(0)	(0)	-	-	-	-	-
172				(854,648)	(854,648)	-	-	-	-	-
173										
174	41181	Gain from Disposition of NOX Credits								
173		P	SE	-	-	-	-	-	-	-
174				-	-	-	-	-	-	-
175										
174	4194	Impact Housing Interest Income								
175		P	DGU	-	-	-	-	-	-	-
176				-	-	-	-	-	-	-
175										
176	421	(Gain) / Loss on Sale of Utility Plant								
177		DPW	S	2,903	-	-	2,903	2,903	-	-
176		T	DGP	-	-	-	-	-	-	-
177		T	DGU	-	-	-	-	-	-	-
178		CUST	CN	-	-	-	-	-	-	-
177		PTD	SO	2,622	1,335	516	771	771	-	-
178		P	CAGW	-	-	-	-	-	-	-
179		P	CAGE	-	-	-	-	-	-	-
178		P	SG	-	-	-	-	-	-	-
179				5,525	1,335	516	3,674	3,674	-	-
180										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
Total Miscellaneous Revenues				(849,123)	(853,313)	516	3,674	3,674	-	-
179	Total Miscellaneous Revenues			(849,123)	(853,313)	516	3,674	3,674	-	-
180	Miscellaneous Expenses									
181	4311	Interest on Customer Deposits								
180		CUST	S	6,775	-	-	6,775	-	6,775	-
181				6,775	-	-	6,775	-	6,775	-
182	Total Miscellaneous Expenses			6,775	-	-	6,775	-	6,775	-
181										
182	Net Misc Revenue and Expense			(842,347)	(853,313)	516	10,450	3,674	6,775	-
183										
182	500	Operation Supervision & Engineering								
183		P	SG	81	81	-	-	-	-	-
184		P	CAGW	6,946	6,946	-	-	-	-	-
183		P	CAGE	-	-	-	-	-	-	-
184		P	JBG	3,607,647	3,607,647	-	-	-	-	-
185		P	CAGE	-	-	-	-	-	-	-
184				3,614,673	3,614,673	-	-	-	-	-
185										
186	501	Fuel Related								
185		P	SE	4,788	4,788	-	-	-	-	-
186		P	SE	-	-	-	-	-	-	-
187		P	SE	-	-	-	-	-	-	-
186		P	CAGW	412,250	412,250	-	-	-	-	-
187		P	CAGE	-	-	-	-	-	-	-
188		P	CAEW	-	-	-	-	-	-	-
187		P	CAEE	-	-	-	-	-	-	-
188		P	JBE	293,322	293,322	-	-	-	-	-
189		P	CAEE	-	-	-	-	-	-	-
188		P	JBG	-	-	-	-	-	-	-
189				710,360	710,360	-	-	-	-	-
190										
189	501NPC	Fuel Related								
190		P	SE	-	-	-	-	-	-	-
191		P	SE	-	-	-	-	-	-	-
190		P	SE	-	-	-	-	-	-	-
191		P	CAGW	-	-	-	-	-	-	-
192		P	CAGE	-	-	-	-	-	-	-
191		P	CAEW	47,552,447	47,552,447	-	-	-	-	-
192		P	CAEE	-	-	-	-	-	-	-
193		P	JBE	-	-	-	-	-	-	-
192		P	CAEE	-	-	-	-	-	-	-
193		P	JBG	-	-	-	-	-	-	-
194				47,552,447	47,552,447	-	-	-	-	-
193										
194		Total Fuel Related		48,262,807	48,262,807	-	-	-	-	-
195										
194	502	Steam Expenses								
195		P	SG	-	-	-	-	-	-	-
196		P	CAGW	214,954	214,954	-	-	-	-	-
195		P	CAGE	-	-	-	-	-	-	-
196		P	JBG	867,177	867,177	-	-	-	-	-
197		P	CAGE	-	-	-	-	-	-	-
196				1,082,131	1,082,131	-	-	-	-	-
197										
198	503	Steam From Other Sources								
197		P	SE	-	-	-	-	-	-	-
198		P	CAEW	-	-	-	-	-	-	-
199		P	CAEE	-	-	-	-	-	-	-
198				-	-	-	-	-	-	-
199										
200	503NPC	Steam From Other Sources-NPC								
199		P	SE	-	-	-	-	-	-	-
200		P	CAEW	-	-	-	-	-	-	-
201		P	CAEE	-	-	-	-	-	-	-
200				-	-	-	-	-	-	-
201										
202	505	Electric Expenses								
201		P	SG	-	-	-	-	-	-	-
202		P	CAGW	14,368	14,368	-	-	-	-	-
203		P	CAGE	-	-	-	-	-	-	-
202		P	JBG	-	-	-	-	-	-	-
203		P	CAGE	-	-	-	-	-	-	-
204				14,368	14,368	-	-	-	-	-
203										
204	506	Misc. Steam Expense								
205		P	SG	-	-	-	-	-	-	-
204		P	SE	-	-	-	-	-	-	-
205		P	CAGW	246,721	246,721	-	-	-	-	-
206		P	CAGE	-	-	-	-	-	-	-
205		P	JBG	(2,857,180)	(2,857,180)	-	-	-	-	-
206		P	CAGE	-	-	-	-	-	-	-
207				(2,610,458)	(2,610,458)	-	-	-	-	-

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
206										
207	507	Rents								
208			P	SG	-	-	-	-	-	-
207			P	CAGW	4,492	4,492	-	-	-	-
208			P	CAGE	-	-	-	-	-	-
209			P	JBG	51,257	51,257	-	-	-	-
208			P	CAGE	-	-	-	-	-	-
209					55,749	55,749	-	-	-	-
210										
209	510	Maint Supervision & Engineering								
210			P	SG	-	-	-	-	-	-
211			P	CAGW	51,258	51,258	-	-	-	-
210			P	CAGE	-	-	-	-	-	-
211			P	JBG	107,788	107,788	-	-	-	-
212			P	CAGE	-	-	-	-	-	-
211					159,046	159,046	-	-	-	-
212										
213										
213	511	Maintenance of Structures								
214			P	SG	-	-	-	-	-	-
213			P	CAGW	84,299	84,299	-	-	-	-
214			P	CAGE	-	-	-	-	-	-
215			P	JBG	1,906,030	1,906,030	-	-	-	-
214			P	CAGE	-	-	-	-	-	-
215					1,990,329	1,990,329	-	-	-	-
216										
215	512	Maintenance of Boiler Plant								
216			P	SG	-	-	-	-	-	-
217			P	CAGW	594,620	594,620	-	-	-	-
216			P	CAGE	-	-	-	-	-	-
217			P	JBG	5,301,481	5,301,481	-	-	-	-
218			P	CAGE	-	-	-	-	-	-
217					5,896,102	5,896,102	-	-	-	-
218										
219	513	Maintenance of Electric Plant								
218			P	SG	-	-	-	-	-	-
219			P	CAGW	72,891	72,891	-	-	-	-
220			P	CAGE	-	-	-	-	-	-
219			P	JBG	2,052,738	2,052,738	-	-	-	-
220			P	CAGE	-	-	-	-	-	-
221					2,125,629	2,125,629	-	-	-	-
220										
221	514	Maintenance of Misc. Steam Plant								
222			P	SG	-	-	-	-	-	-
221			P	CAGW	75,740	75,740	-	-	-	-
222			P	CAGE	-	-	-	-	-	-
223			P	JBG	663,512	663,512	-	-	-	-
222			P	CAGE	-	-	-	-	-	-
223					739,252	739,252	-	-	-	-
224										
223		Total Steam Power Generation			61,329,628	61,329,628	-	-	-	-
224	517	Operation Super & Engineering								
225			P	SG	-	-	-	-	-	-
224										
225										
226	518	Nuclear Fuel Expense								
225			P	SE	-	-	-	-	-	-
226										
227										
226										
227	519	Coolants and Water								
228			P	SG	-	-	-	-	-	-
227										
228										
229	520	Steam Expenses								
228			P	SG	-	-	-	-	-	-
229										
230										
229										
230										
231	523	Electric Expenses								
230			P	SG	-	-	-	-	-	-
231										
232										
231	524	Misc. Nuclear Expenses								
232			P	SG	-	-	-	-	-	-
233										
232										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
233	528	Maintenance Super & Engineering								
234		P	SG	-	-	-	-	-	-	-
233				-	-	-	-	-	-	-
234										
235	529	Maintenance of Structures								
234		P	SG	-	-	-	-	-	-	-
235				-	-	-	-	-	-	-
236										
235	530	Maintenance of Reactor Plant								
236		P	SG	-	-	-	-	-	-	-
237				-	-	-	-	-	-	-
236										
237	531	Maintenance of Electric Plant								
238		P	SG	-	-	-	-	-	-	-
237				-	-	-	-	-	-	-
238										
239	532	Maintenance of Misc Nuclear								
238		P	SG	-	-	-	-	-	-	-
239				-	-	-	-	-	-	-
240										
239	Total Nuclear Power Generation			-	-	-	-	-	-	-
240										
241	535	Operation Super & Engineering								
240		P	DGP	-	-	-	-	-	-	-
241		P	CAGW	-	-	-	-	-	-	-
242		P	CAGE	-	-	-	-	-	-	-
241		P	CAGW	1,324,909	1,324,909	-	-	-	-	-
242		P	CAGE	-	-	-	-	-	-	-
243				1,324,909	1,324,909	-	-	-	-	-
242										
243	536	Water For Power								
244		P	DGP	-	-	-	-	-	-	-
243		P	CAGW	-	-	-	-	-	-	-
244		P	CAGE	-	-	-	-	-	-	-
245		P	CAGW	49,739	49,739	-	-	-	-	-
244		P	CAGE	-	-	-	-	-	-	-
245				49,739	49,739	-	-	-	-	-
246										
245	537	Hydraulic Expenses								
246		P	DGP	-	-	-	-	-	-	-
247		P	CAGW	-	-	-	-	-	-	-
246		P	CAGE	-	-	-	-	-	-	-
247		P	CAGW	795,689	795,689	-	-	-	-	-
248		P	CAGE	-	-	-	-	-	-	-
247				795,689	795,689	-	-	-	-	-
248										
249	538	Electric Expenses								
248		P	DGP	-	-	-	-	-	-	-
249		P	CAGW	-	-	-	-	-	-	-
250		P	CAGE	-	-	-	-	-	-	-
249		P	CAGW	-	-	-	-	-	-	-
250		P	CAGE	-	-	-	-	-	-	-
251				-	-	-	-	-	-	-
250										
251	539	Misc. Hydro Expenses								
252		P	DGP	-	-	-	-	-	-	-
251		P	CAGW	-	-	-	-	-	-	-
252		P	CAGE	-	-	-	-	-	-	-
253		P	CAGW	3,250,316	3,250,316	-	-	-	-	-
252		P	CAGE	-	-	-	-	-	-	-
253				3,250,316	3,250,316	-	-	-	-	-
254										
253	540	Rents (Hydro Generation)								
254		P	DGP	-	-	-	-	-	-	-
255		P	CAGW	-	-	-	-	-	-	-
254		P	CAGE	-	-	-	-	-	-	-
255		P	CAGW	(44,352)	(44,352)	-	-	-	-	-
256		P	CAGE	-	-	-	-	-	-	-
255				(44,352)	(44,352)	-	-	-	-	-
256										
257	541	Maint Supervision & Engineering								
256		P	DGP	-	-	-	-	-	-	-
257		P	CAGW	-	-	-	-	-	-	-
258		P	CAGE	-	-	-	-	-	-	-
257		P	CAGW	88	88	-	-	-	-	-
258		P	CAGE	-	-	-	-	-	-	-
259				88	88	-	-	-	-	-
258										

Description of Account Summary:				WASHINGTON								
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc		
259	542	Maintenance of Structures										
260		P	DGP	-	-	-	-	-	-	-	-	-
259		P	CAGW	-	-	-	-	-	-	-	-	-
260		P	CAGE	-	-	-	-	-	-	-	-	-
261		P	CAGW	209,229	209,229	-	-	-	-	-	-	-
260		P	CAGE	-	-	-	-	-	-	-	-	-
261				209,229	209,229	-	-	-	-	-	-	-
262												
261												
262												
263												
262	543	Maintenance of Dams & Waterways										
263		P	DGP	-	-	-	-	-	-	-	-	-
264		P	CAGW	-	-	-	-	-	-	-	-	-
263		P	CAGE	-	-	-	-	-	-	-	-	-
264		P	CAGW	363,225	363,225	-	-	-	-	-	-	-
265		P	CAGE	-	-	-	-	-	-	-	-	-
264				363,225	363,225	-	-	-	-	-	-	-
265												
266	544	Maintenance of Electric Plant										
265		P	DGP	-	-	-	-	-	-	-	-	-
266		P	CAGW	-	-	-	-	-	-	-	-	-
267		P	CAGE	-	-	-	-	-	-	-	-	-
266		P	CAGW	446,991	446,991	-	-	-	-	-	-	-
267		P	CAGE	-	-	-	-	-	-	-	-	-
268				446,991	446,991	-	-	-	-	-	-	-
267												
268	545	Maintenance of Misc. Hydro Plant										
269		P	DGP	-	-	-	-	-	-	-	-	-
268		P	CAGW	-	-	-	-	-	-	-	-	-
269		P	CAGE	-	-	-	-	-	-	-	-	-
270		P	CAGW	448,827	448,827	-	-	-	-	-	-	-
269		P	CAGE	-	-	-	-	-	-	-	-	-
270				448,827	448,827	-	-	-	-	-	-	-
271												
270		Total Hydraulic Power Generation		6,844,661	6,844,661	-	-	-	-	-	-	-
271												
272	546	Operation Super & Engineering										
271		P	SG	-	-	-	-	-	-	-	-	-
272		P	SE	-	-	-	-	-	-	-	-	-
273		P	CAGW	33,980	33,980	-	-	-	-	-	-	-
272		P	CAGE	-	-	-	-	-	-	-	-	-
273		P	CAGE	-	-	-	-	-	-	-	-	-
274				33,980	33,980	-	-	-	-	-	-	-
273												
274	547	Fuel										
275		P	SE	-	-	-	-	-	-	-	-	-
274		P	CAEW	-	-	-	-	-	-	-	-	-
275		P	CAEE	-	-	-	-	-	-	-	-	-
276		P	SSECT	-	-	-	-	-	-	-	-	-
275				-	-	-	-	-	-	-	-	-
276												
277	547NPC	Fuel-NPC										
276		P	SE	-	-	-	-	-	-	-	-	-
277		P	CAEW	22,341,082	22,341,082	-	-	-	-	-	-	-
278		P	CAEE	-	-	-	-	-	-	-	-	-
277		P	SSECT	-	-	-	-	-	-	-	-	-
278				22,341,082	22,341,082	-	-	-	-	-	-	-
279												
278	548	Generation Expense										
279		P	SG	(1,987)	(1,987)	-	-	-	-	-	-	-
280		P	CAGW	2,473,509	2,473,509	-	-	-	-	-	-	-
279		P	CAGE	-	-	-	-	-	-	-	-	-
280		P	CAGE	-	-	-	-	-	-	-	-	-
281				2,471,522	2,471,522	-	-	-	-	-	-	-
280												
281	549	Miscellaneous Other										
282		P	SG	137,533	137,533	-	-	-	-	-	-	-
281		P	CAGW	1,416,410	1,416,410	-	-	-	-	-	-	-
282		P	CAGE	-	-	-	-	-	-	-	-	-
283		P	CAGE	-	-	-	-	-	-	-	-	-
282				1,553,943	1,553,943	-	-	-	-	-	-	-
283												
284												

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
285	550	Maint Supervision & Engineering								
284		P	SG	364	364	-	-	-	-	-
285		P	CAGW	435,601	435,601	-	-	-	-	-
286		P	CAGE	-	-	-	-	-	-	-
285		P	CAGE	-	-	-	-	-	-	-
286				435,964	435,964	-	-	-	-	-
287										
286	551	Maint Supervision & Engineering								
287		P	SG	-	-	-	-	-	-	-
288		P	CAGW	-	-	-	-	-	-	-
287		P	CAGE	-	-	-	-	-	-	-
288				-	-	-	-	-	-	-
289										
288	552	Maintenance of Structures								
289		P	SG	-	-	-	-	-	-	-
290		P	CAGW	704	704	-	-	-	-	-
289		P	CAGE	-	-	-	-	-	-	-
290		P	CAGE	-	-	-	-	-	-	-
291				704	704	-	-	-	-	-
290										
291	553	Maint of Generation & Electric Plant								
292		P	SG	-	-	-	-	-	-	-
291		P	CAGW	1,292,946	1,292,946	-	-	-	-	-
292		P	CAGE	-	-	-	-	-	-	-
293		P	JBG	788	788	-	-	-	-	-
292				1,293,734	1,293,734	-	-	-	-	-
293										
294	554	Maintenance of Misc. Other								
293		P	SG	-	-	-	-	-	-	-
294		P	CAGW	286,438	286,438	-	-	-	-	-
295		P	CAGE	-	-	-	-	-	-	-
294		P	CAGE	-	-	-	-	-	-	-
295				286,438	286,438	-	-	-	-	-
296										
295	Total Other Power Generation			28,417,367	28,417,367	-	-	-	-	-
296										
297										
296	555	Purchased Power								
297		P	S	-	-	-	-	-	-	-
298		P	CAEW	-	-	-	-	-	-	-
297		P	CAGW	-	-	-	-	-	-	-
298				-	-	-	-	-	-	-
299	555NPC	Purchased Power-NPC								
298		P	SG	-	-	-	-	-	-	-
299		P	SE	-	-	-	-	-	-	-
300		P	CAGW	-	-	-	-	-	-	-
299		P	CAGW	52,857,877	52,857,877	-	-	-	-	-
300		P	CAGE	-	-	-	-	-	-	-
301		P	CAEW	2,853,159	2,853,159	-	-	-	-	-
300		P	CAEE	-	-	-	-	-	-	-
301		P	DGP	-	-	-	-	-	-	-
302		P	S	-	-	-	-	-	-	-
301				55,711,036	55,711,036	-	-	-	-	-
302										
303		Total Purchased Power		55,711,036	55,711,036	-	-	-	-	-
302										
303	556	System Control & Load Dispatch								
304		P	SG	142,079	142,079	-	-	-	-	-
303		P	CAGW	-	-	-	-	-	-	-
304		P	CAGE	-	-	-	-	-	-	-
305										
304				142,079	142,079	-	-	-	-	-
305										
306										
305										
306	557	Other Expenses								
307		P	S	(73,825)	(73,825)	-	-	-	-	-
306		P	SG	3,000,443	3,000,443	-	-	-	-	-
307		P	SGCT	-	-	-	-	-	-	-
308		P	SE	-	-	-	-	-	-	-
307		P	CAGE	-	-	-	-	-	-	-
308		P	TROJP	-	-	-	-	-	-	-
309		P	CAGW	727,724	727,724	-	-	-	-	-
308		P	CAGE	-	-	-	-	-	-	-
309		P	JBG	453,048	453,048	-	-	-	-	-
310		P	CAEW	-	-	-	-	-	-	-
309		P	JBE	(24,968)	(24,968)	-	-	-	-	-
310				4,082,422	4,082,422	-	-	-	-	-
311										

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
310	Embedded Cost Differentials								
311	Company Owned Hydr P	DGP	-	-	-	-	-	-	-
312	Company Owned Hydr P	SG	-	-	-	-	-	-	-
311	Mid-C Contract	P MC	-	-	-	-	-	-	-
312	Mid-C Contract	P SG	-	-	-	-	-	-	-
313	Existing QF Contracts	P S	-	-	-	-	-	-	-
312	Existing QF Contracts	P SG	-	-	-	-	-	-	-
313									
314									
313									
314	Total Other Power Supply		59,935,537	59,935,537	-	-	-	-	-
315									
314	TOTAL PRODUCTION EXPENSE		156,527,193	156,527,193	-	-	-	-	-
315									
316									
315	Summary of Production Expense by Factor								
316	S		(73,825)	(73,825)	-	-	-	-	-
317	SG		3,278,512	3,278,512	-	-	-	-	-
316	SE		4,788	4,788	-	-	-	-	-
317	JBG		12,154,287	12,154,287	-	-	-	-	-
318	TROJP		-	-	-	-	-	-	-
317	JBE		268,354	268,354	-	-	-	-	-
318	DGP		-	-	-	-	-	-	-
319	DEU		-	-	-	-	-	-	-
318	DEP		-	-	-	-	-	-	-
319	CAGW		68,148,389	68,148,389	-	-	-	-	-
320	CAGE		-	-	-	-	-	-	-
319	CAEW		72,746,687	72,746,687	-	-	-	-	-
320	CAEE		-	-	-	-	-	-	-
321	SNPPS		-	-	-	-	-	-	-
320	SNPPO		-	-	-	-	-	-	-
321	DGU		-	-	-	-	-	-	-
322	MC		-	-	-	-	-	-	-
321	SSGCT		-	-	-	-	-	-	-
322	SSECT		-	-	-	-	-	-	-
323	SSGC		-	-	-	-	-	-	-
322	SSGCH		-	-	-	-	-	-	-
323	SSECH		-	-	-	-	-	-	-
324	Total Production Expense by Factor		156,527,193	156,527,193	-	-	-	-	-
323	560	Operation Supervision & Engineering							
324		T SG	267,978	-	267,978	-	-	-	-
325		T JBG	10	-	10	-	-	-	-
324		T CAGW	145,704	-	145,704	-	-	-	-
325		T CAGE	-	-	-	-	-	-	-
326			413,692	-	413,692	-	-	-	-
325									
326	561	Load Dispatching							
327		T SG	655,489	-	655,489	-	-	-	-
326		T CAGW	30,828	-	30,828	-	-	-	-
327		T CAGE	-	-	-	-	-	-	-
328			686,316	-	686,316	-	-	-	-
327	562	Station Expense							
328		T SG	81,213	-	81,213	-	-	-	-
329		T JBG	751	-	751	-	-	-	-
328		T CAGW	92,075	-	92,075	-	-	-	-
329		T CAGE	-	-	-	-	-	-	-
330			174,039	-	174,039	-	-	-	-
329									
330	563	Overhead Line Expense							
331		T SG	101	-	101	-	-	-	-
330		T CAGW	11,408	-	11,408	-	-	-	-
331		T CAGE	-	-	-	-	-	-	-
332			11,509	-	11,509	-	-	-	-
331									
332	564	Underground Line Expense							
333		T SG	-	-	-	-	-	-	-
332		T CAGW	-	-	-	-	-	-	-
333		T CAGE	-	-	-	-	-	-	-
334			-	-	-	-	-	-	-
333									
334	565	Transmission of Electricity by Others							
335		T SG	-	-	-	-	-	-	-
334		T SE	-	-	-	-	-	-	-
335		T CAGW	-	-	-	-	-	-	-
336		T CAGE	-	-	-	-	-	-	-
335		T CAEW	-	-	-	-	-	-	-
336		T CAEE	-	-	-	-	-	-	-
337			-	-	-	-	-	-	-
336									

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
337	565NPC	Transmission of Electricity by Others-NPC								
338		T	SG	-	-	-	-	-	-	-
337		T	SE	-	-	-	-	-	-	-
338		T	CAGW	25,180,047	-	25,180,047	-	-	-	-
339		T	CAGE	-	-	-	-	-	-	-
338		T	CAEW	-	-	-	-	-	-	-
339		T	CAEE	-	-	-	-	-	-	-
340				25,180,047	-	25,180,047	-	-	-	-
339										
340		Total Transmission of Electricity by Others		25,180,047	-	25,180,047	-	-	-	-
341										
340	566	Misc. Transmission Expense								
341		T	SG	135,628	-	135,628	-	-	-	-
342		T	CAGW	35,921	-	35,921	-	-	-	-
341		T	CAGE	-	-	-	-	-	-	-
342				171,549	-	171,549	-	-	-	-
343										
342	567	Rents - Transmission								
343		T	SG	1,314	-	1,314	-	-	-	-
344		T	CAGW	202,459	-	202,459	-	-	-	-
343		T	CAGE	-	-	-	-	-	-	-
344				203,773	-	203,773	-	-	-	-
345										
344	568	Maint Supervision & Engineering								
345		T	SG	102,563	-	102,563	-	-	-	-
346		T	CAGW	121,412	-	121,412	-	-	-	-
345		T	CAGE	-	-	-	-	-	-	-
346				223,975	-	223,975	-	-	-	-
347										
346	569	Maintenance of Structures								
347		T	SG	356,919	-	356,919	-	-	-	-
348		T	CAGW	975	-	975	-	-	-	-
347		T	CAGE	-	-	-	-	-	-	-
348				357,894	-	357,894	-	-	-	-
349										
348	570	Maintenance of Station Equipment								
349		T	SG	37,275	-	37,275	-	-	-	-
350		T	JBG	62,738	-	62,738	-	-	-	-
349		T	CAGW	749,712	-	749,712	-	-	-	-
350		T	CAGE	-	-	-	-	-	-	-
351				849,725	-	849,725	-	-	-	-
350										
351	571	Maintenance of Overhead Lines								
352		T	SG	(9,555)	-	(9,555)	-	-	-	-
351		T	JBG	(469)	-	(469)	-	-	-	-
352		T	CAGW	2,504,474	-	2,504,474	-	-	-	-
353		T	CAGE	-	-	-	-	-	-	-
352				2,494,451	-	2,494,451	-	-	-	-
353										
354	572	Maintenance of Underground Lines								
353		T	SG	-	-	-	-	-	-	-
354		T	CAGW	7,773	-	7,773	-	-	-	-
355		T	CAGE	-	-	-	-	-	-	-
354				7,773	-	7,773	-	-	-	-
355										
356	573	Maint of Misc. Transmission Plant								
355		T	SG	137,427	-	137,427	-	-	-	-
356		T	CAGW	-	-	-	-	-	-	-
357		T	CAGE	-	-	-	-	-	-	-
356				137,427	-	137,427	-	-	-	-
357										
358		TOTAL TRANSMISSION EXPENSE		30,912,170	-	30,912,170	-	-	-	-
357										
358		Summary of Transmission Expense by Factor								
359			SE	-	-	-	-	-	-	-
358			SG	1,766,351	-	1,766,351	-	-	-	-
359			CAGW	29,082,788	-	29,082,788	-	-	-	-
360			CAGE	-	-	-	-	-	-	-
359			JBG	63,030	-	63,030	-	-	-	-
360				30,912,170	-	30,912,170	-	-	-	-
361	580	Operation Supervision & Engineering								
360		DPW	S	58,133	-	-	58,133	58,133	-	-
361		DPW	SNPD	851,678	-	-	851,678	851,678	-	-
362				909,811	-	-	909,811	909,811	-	-
361										
362	581	Load Dispatching								
363		DPW	S	-	-	-	-	-	-	-
362		DPW	SNPD	852,248	-	-	852,248	852,248	-	-
363				852,248	-	-	852,248	852,248	-	-
364										

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
363	582	Station Expense								
364		DPW	S	314,983	-	-	314,983	314,983	-	-
365		DPW	SNPD	2,353	-	-	2,353	2,353	-	-
364				317,336	-	-	317,336	317,336	-	-
365										
366	583	Overhead Line Expenses								
365		DPW	S	575,480	-	-	575,480	575,480	-	-
366		DPW	SNPD	1,155	-	-	1,155	1,155	-	-
367				576,635	-	-	576,635	576,635	-	-
366										
367	584	Underground Line Expense								
368		DPW	S	-	-	-	-	-	-	-
367		DPW	SNPD	67	-	-	67	67	-	-
368				67	-	-	67	67	-	-
369										
368	585	Street Lighting & Signal Systems								
369		DPW	S	-	-	-	-	-	-	-
370		DPW	SNPD	14,257	-	-	14,257	14,257	-	-
369				14,257	-	-	14,257	14,257	-	-
370										
371	586	Meter Expenses								
370		DPW	S	556,244	-	-	556,244	556,244	-	-
371		DPW	SNPD	79,904	-	-	79,904	79,904	-	-
372				636,148	-	-	636,148	636,148	-	-
371										
372	587	Customer Installation Expenses								
373		DPW	S	947,827	-	-	947,827	947,827	-	-
372		DPW	SNPD	-	-	-	-	-	-	-
373				947,827	-	-	947,827	947,827	-	-
374										
373	588	Misc. Distribution Expenses								
374		DPW	S	56,181	-	-	56,181	56,181	-	-
375		DPW	SNPD	221,430	-	-	221,430	221,430	-	-
374				277,611	-	-	277,611	277,611	-	-
375										
376	589	Rents								
375		DPW	S	116,440	-	-	116,440	116,440	-	-
376		DPW	SNPD	3,153	-	-	3,153	3,153	-	-
377				119,593	-	-	119,593	119,593	-	-
376										
377	590	Maint Supervision & Engineering								
378		DPW	S	21,432	-	-	21,432	21,432	-	-
377		DPW	SNPD	225,686	-	-	225,686	225,686	-	-
378				247,118	-	-	247,118	247,118	-	-
379										
378	591	Maintenance of Structures								
379		DPW	S	199,857	-	-	199,857	199,857	-	-
380		DPW	SNPD	9,372	-	-	9,372	9,372	-	-
379				209,229	-	-	209,229	209,229	-	-
380										
381	592	Maintenance of Station Equipment								
380		DPW	S	644,494	-	-	644,494	644,494	-	-
381		DPW	SNPD	110,413	-	-	110,413	110,413	-	-
382				754,907	-	-	754,907	754,907	-	-
381	593	Maintenance of Overhead Lines								
382		DPW	S	4,071,602	-	-	4,071,602	4,071,602	-	-
383		DPW	SNPD	72,662	-	-	72,662	72,662	-	-
382				4,144,264	-	-	4,144,264	4,144,264	-	-
383										
384	594	Maintenance of Underground Lines								
383		DPW	S	1,028,393	-	-	1,028,393	1,028,393	-	-
384		DPW	SNPD	412	-	-	412	412	-	-
385				1,028,805	-	-	1,028,805	1,028,805	-	-
384										
385	595	Maintenance of Line Transformers								
386		DPW	S	-	-	-	-	-	-	-
385		DPW	SNPD	56,253	-	-	56,253	56,253	-	-
386				56,253	-	-	56,253	56,253	-	-
387										
386	596	Maint of Street Lighting & Signal Sys.								
387		DPW	S	199,710	-	-	199,710	199,710	-	-
388		DPW	SNPD	-	-	-	-	-	-	-
387				199,710	-	-	199,710	199,710	-	-
388										
389	597	Maintenance of Meters								
388		DPW	S	365,615	-	-	365,615	365,615	-	-
389		DPW	SNPD	76,297	-	-	76,297	76,297	-	-
390				441,912	-	-	441,912	441,912	-	-
389										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
390	599	Maint of Misc. Distribution Plant								
391		DPW	S	112,101	-	-	112,101	112,101	-	-
390		DPW	SNPD	(36,375)	-	-	(36,375)	(36,375)	-	-
391				75,725	-	-	75,725	75,725	-	-
392										
391		TOTAL DISTRIBUTION EXPENSE		11,809,456	-	-	11,809,456	11,809,456	-	-
392										
393										
392		Summary of Distribution Expense by Factor								
393		S		9,268,490	-	-	9,268,490	9,268,490	-	-
394		SNPD		2,540,965	-	-	2,540,965	2,540,965	-	-
393		0		-	-	-	-	-	-	-
394		Total Distribution Expense by Factor		11,809,456	-	-	11,809,456	11,809,456	-	-
395										
394	901	Supervision								
395		CUST	S	-	-	-	-	-	-	-
396		CUST	CN	201,144	-	-	201,144	-	201,144	-
395				201,144	-	-	201,144	-	201,144	-
396										
397	902	Meter Reading Expense								
396		CUST	S	792,190	-	-	792,190	-	792,190	-
397		CUST	CN	162,552	-	-	162,552	-	162,552	-
398				954,742	-	-	954,742	-	954,742	-
397										
398	903	Customer Receipts & Collections								
399		CUST	S	744,627	-	-	744,627	-	744,627	-
398		CUST	CN	3,237,193	-	-	3,237,193	-	3,237,193	-
399				3,981,820	-	-	3,981,820	-	3,981,820	-
400										
399	904	Uncollectible Accounts								
400		CUST	S	2,205,875	-	-	2,205,875	-	2,205,875	-
401		P	SG	-	-	-	-	-	-	-
400		CUST	CN	18,683	-	-	18,683	-	18,683	-
401				2,224,559	-	-	2,224,559	-	2,224,559	-
402										
401	905	Misc. Customer Accounts Expense								
402		CUST	S	-	-	-	-	-	-	-
403		CUST	CN	11,843	-	-	11,843	-	11,843	-
402				11,843	-	-	11,843	-	11,843	-
403										
404		TOTAL CUSTOMER ACCOUNTS EXPENSE		7,374,108	-	-	7,374,108	-	7,374,108	-
403										
404		Summary of Customer Accts Exp by Factor								
405		S		3,742,692	-	-	3,742,692	-	3,742,692	-
404		CN		3,631,415	-	-	3,631,415	-	3,631,415	-
405		SG		-	-	-	-	-	-	-
406		Total Customer Accounts Expense by Factor		7,374,108	-	-	7,374,108	-	7,374,108	-
405										
406	907	Supervision								
407		CUST	S	-	-	-	-	-	-	-
406		CUST	CN	20,659	-	-	20,659	-	20,659	-
407				20,659	-	-	20,659	-	20,659	-
408										
407	908	Customer Assistance								
408		CUST	S	463,667	-	-	463,667	-	463,667	-
409		CUST	CN	106,887	-	-	106,887	-	106,887	-
408				570,553	-	-	570,553	-	570,553	-
409										
410	909	Informational & Instructional Adv								
409		CUST	S	118,181	-	-	118,181	-	118,181	-
410		CUST	CN	193,467	-	-	193,467	-	193,467	-
411				311,648	-	-	311,648	-	311,648	-
410										
411	910	Misc. Customer Service								
412		CUST	S	-	-	-	-	-	-	-
411		CUST	CN	8,169	-	-	8,169	-	8,169	-
412				8,169	-	-	8,169	-	8,169	-
413										
412		TOTAL CUSTOMER SERVICE EXPENSE		911,030	-	-	911,030	-	911,030	-
414										
413										
414		Summary of Customer Service Exp by Factor								
415		S		581,848	-	-	581,848	-	581,848	-
414		CN		329,182	-	-	329,182	-	329,182	-
415		0		-	-	-	-	-	-	-
416		Total Customer Service Expense by Factor		911,030	-	-	911,030	-	911,030	-
415										
416										

Description of Account Summary:					WASHINGTON							
					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
417	911	Supervision										
416		CUST	S	-	-	-	-	-	-	-	-	-
417		CUST	CN	-	-	-	-	-	-	-	-	-
418				-	-	-	-	-	-	-	-	-
417												
418	912	Demonstration & Selling Expense										
419		CUST	S	-	-	-	-	-	-	-	-	-
418		CUST	CN	-	-	-	-	-	-	-	-	-
419				-	-	-	-	-	-	-	-	-
420												
419	913	Advertising Expense										
420		CUST	S	-	-	-	-	-	-	-	-	-
421		CUST	CN	-	-	-	-	-	-	-	-	-
420				-	-	-	-	-	-	-	-	-
421				-	-	-	-	-	-	-	-	-
422	916	Misc. Sales Expense										
421		CUST	S	-	-	-	-	-	-	-	-	-
422		CUST	CN	-	-	-	-	-	-	-	-	-
423				-	-	-	-	-	-	-	-	-
422				-	-	-	-	-	-	-	-	-
423		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-
424												
423												
424		Total Sales Expense by Factor										
425		S		-	-	-	-	-	-	-	-	-
424		CN		-	-	-	-	-	-	-	-	-
425		Total Sales Expense by Factor		-	-	-	-	-	-	-	-	-
426												
425		Total Customer Service Exp Including Sales		911,030	-	-	911,030	-	911,030	-	-	-
426	920	Administrative & General Salaries										
427		PTD	S	(161,581)	(82,232)	(31,823)	(47,527)	(47,527)	-	-	-	-
426		CUST	CN	-	-	-	-	-	-	-	-	-
427		PTD	SO	5,126,266	2,608,845	1,009,809	1,507,811	1,507,811	-	-	-	-
428				4,964,684	2,526,614	977,786	1,460,284	1,460,284	-	-	-	-
427												
428	921	Office Supplies & expenses										
429		PTD	S	14,075	7,163	2,772	4,140	4,140	-	-	-	-
428		CUST	CN	4,927	-	-	4,927	-	4,927	-	-	-
429		PTD	SO	601,357	306,041	118,436	176,880	176,880	-	-	-	-
430				620,360	313,204	121,208	185,947	181,020	4,927	-	-	-
429												
430	922	Office Supplies & expenses										
431		PTD	S	-	-	-	-	-	-	-	-	-
430		CUST	CN	-	-	-	-	-	-	-	-	-
431		PTD	SO	(1,720,447)	(875,565)	(338,839)	(506,043)	(506,043)	-	-	-	-
432				(1,720,447)	(875,565)	(338,839)	(506,043)	(506,043)	-	-	-	-
431												
432	923	Outside Services										
433		PTD	S	19,205	9,774	3,782	5,649	5,649	-	-	-	-
432		P	CAGW	(131,959)	(131,959)	-	-	-	-	-	-	-
433		PTD	SO	450,165	229,097	88,659	132,409	132,409	-	-	-	-
434				337,411	106,911	92,442	138,058	138,058	-	-	-	-
433												
434	924	Property Insurance										
435		PTD	SO	571,303	290,746	112,517	168,040	168,040	-	-	-	-
434				571,303	290,746	112,517	168,040	168,040	-	-	-	-
435												
436	925	Injuries & Damages										
435		PTD	SO	672,441	342,217	132,436	197,788	197,788	-	-	-	-
436				672,441	342,217	132,436	197,788	197,788	-	-	-	-
437												
436	926	Employee Pensions & Benefits										
437		LABOR	S	-	-	-	-	-	-	-	-	-
438		CUST	CN	-	-	-	-	-	-	-	-	-
437		LABOR	SO	-	-	-	-	-	-	-	-	-
438				-	-	-	-	-	-	-	-	-
439												
438	927	Franchise Requirements										
439		DMSC	S	-	-	-	-	-	-	-	-	-
440		DMSC	SO	-	-	-	-	-	-	-	-	-
439				-	-	-	-	-	-	-	-	-
440												
441	928	Regulatory Commission Expense										
440		DMSC	S	1,512,033	-	-	1,512,033	-	-	-	1,512,033	-
441		CUST	CN	-	-	-	-	-	-	-	-	-
442		DMSC	SO	173,388	-	-	173,388	-	-	-	173,388	-
441		FERC	CAGW	402,008	208,175	193,834	-	-	-	-	-	-
442		FERC	CAGE	-	-	-	-	-	-	-	-	-
443		FERC	SG	150,705	78,041	72,664	-	-	-	-	-	-
442				2,238,134	286,215	266,498	1,685,421	-	-	-	1,685,421	-
443												
444	929	Duplicate Charges										
443		LABOR	S	-	-	-	-	-	-	-	-	-
444		LABOR	SO	(433,966)	(189,111)	(31,258)	(213,598)	(150,321)	(63,277)	-	-	-
445				(433,966)	(189,111)	(31,258)	(213,598)	(150,321)	(63,277)	-	-	-
444												

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
445	930	Misc General Expenses								
446		PTD	S	26,128	13,297	5,146	7,685	7,685	-	-
445		CUST	CAGE	-	-	-	-	-	-	-
446		LABOR	SO	758,900	330,708	54,662	373,530	262,874	110,656	-
447				785,028	344,005	59,808	381,215	270,559	110,656	-
448										
447	931	Rents								
448		PTD	S	8,509	4,331	1,676	2,503	2,503	-	-
447		PTD	SO	382,297	194,558	75,293	112,447	112,447	-	-
448				390,807	198,888	76,969	114,950	114,950	-	-
449										
448	935	Maintenance of General Plant								
449		G	S	19,971	6,735	3,697	9,539	9,038	501	-
450		CUST	CN	1,466	-	-	1,466	-	1,466	-
449		G	SO	1,544,862	521,020	285,956	737,886	699,120	38,766	-
450				1,566,300	527,755	289,653	748,892	708,158	40,734	-
451										
450		TOTAL ADMINISTRATIVE & GEN EXPENSE		9,992,053	3,871,879	1,759,220	4,360,954	2,582,493	93,040	1,685,421
451										
452		Summary of A&G Expense by Factor								
451		S		1,438,340	(40,932)	(14,750)	1,494,022	(18,512)	501	1,512,033
452		SO		8,126,565	3,758,555	1,507,472	2,860,538	2,601,005	86,145	173,388
453		SG		150,705	78,041	72,664	-	-	-	-
452		CN		6,394	-	-	6,394	-	6,394	-
453		CAGW		270,049	76,216	193,834	-	-	-	-
454		CAGE		-	-	-	-	-	-	-
453		Total A&G Expense by Factor		9,992,053	3,871,879	1,759,220	4,360,954	2,582,493	93,040	1,685,421
454										
455		TOTAL O&M EXPENSE		217,526,010	160,399,073	32,671,391	24,455,547	14,391,949	8,378,177	1,685,421
454	403SP	Steam Depreciation								
455		P	DGP	-	-	-	-	-	-	-
456		P	DGU	-	-	-	-	-	-	-
455		P	SG	-	-	-	-	-	-	-
456		P	CAGW	657,178	657,178	-	-	-	-	-
457		P	CAGE	-	-	-	-	-	-	-
456		P	JBG	6,980,937	6,980,937	-	-	-	-	-
457		P	S	-	-	-	-	-	-	-
458				7,638,115	7,638,115	-	-	-	-	-
457										
458	403NP	Nuclear Depreciation								
459		P	DGP	-	-	-	-	-	-	-
458				-	-	-	-	-	-	-
459										
460	403HP	Hydro Depreciation								
459		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
460		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
461		Pre-Merger Pacific	P	CAGW	5,403,612	5,403,612	-	-	-	-
460		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
461		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
462		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
461				5,403,612	5,403,612	-	-	-	-	-
462										
463	403OP	Other Production Depreciation								
462		P	DGU	-	-	-	-	-	-	-
463		P	SG	-	-	-	-	-	-	-
464		P	CAGW	9,179,802	9,179,802	-	-	-	-	-
463		P	CAGE	-	-	-	-	-	-	-
464		P	CAGE	-	-	-	-	-	-	-
465		P	CAGE	-	-	-	-	-	-	-
464				9,179,802	9,179,802	-	-	-	-	-
465										
466	403TP	Transmission Depreciation								
465		T	DGP	-	-	-	-	-	-	-
466		T	DGU	-	-	-	-	-	-	-
467		T	CAGW	4,834,826	-	4,834,826	-	-	-	-
466		T	CAGE	-	-	-	-	-	-	-
467		T	JBG	183,295	-	183,295	-	-	-	-
468		T	SG	5,939	-	5,939	-	-	-	-
467				5,024,061	-	5,024,061	-	-	-	-
468										
469										
468										

				WASHINGTON							
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
469	403	Distribution Depreciation									
470	360	Land & Land Rights	DPW	S	4,665	-	-	4,665	4,665	-	
469	361	Structures	DPW	S	39,558	-	-	39,558	39,558	-	
470	362	Station Equipment	DPW	S	1,032,647	-	-	1,032,647	1,032,647	-	
471	363	Storage Battery Equipm	DPW	S	-	-	-	-	-	-	
470	364	Poles & Towers	DPW	S	2,500,805	-	-	2,500,805	2,500,805	-	
471	365	OH Conductors	DPW	S	1,713,558	-	-	1,713,558	1,713,558	-	
472	366	UG Conduit	DPW	S	709,250	-	-	709,250	709,250	-	
471	367	UG Conductor	DPW	S	653,550	-	-	653,550	653,550	-	
472	368	Line Trans	DPW	S	2,843,151	-	-	2,843,151	2,843,151	-	
473	369	Services	DPW	S	1,270,803	-	-	1,270,803	1,270,803	-	
472	370	Meters	DPW	S	445,097	-	-	445,097	445,097	-	
473	371	Inst Cust Prem	DPW	S	19,246	-	-	19,246	19,246	-	
474	372	Leased Property	DPW	S	-	-	-	-	-	-	
473	373	Street Lighting	DPW	S	126,256	-	-	126,256	126,256	-	
474					11,358,586	-	-	11,358,586	11,358,586	-	
475											
474	403GP	General Depreciation									
475		G-SITUS		S	1,154,296	-	293,205	861,091	861,091	-	
476		G-DGP		DGP	-	-	-	-	-	-	
475		G-DGU		DGU	-	-	-	-	-	-	
476		P		SE	-	-	-	-	-	-	
477		CUST		CN	120,344	-	-	120,344	-	120,344	
476		G-SG		SG	118	118	0	-	-	-	
477		PTD		SO	1,008,697	513,343	198,661	296,693	296,693	-	
478		G-SG		CAGW	358,908	358,543	365	-	-	-	
477		G-SG		CAGE	-	-	-	-	-	-	
478		G-SG		JBG	63,335	63,271	64	-	-	-	
479		P		JBE	230	230	-	-	-	-	
478		P		CAEE	-	-	-	-	-	-	
479		G-SG		CAGE	-	-	-	-	-	-	
480		G-SG		CAGE	-	-	-	-	-	-	
479					2,705,930	935,506	492,297	1,278,128	1,157,783	120,344	
480											
481	403GV0	General Vehicles									
480			G-SG	SG	-	-	-	-	-	-	
481					-	-	-	-	-	-	
482											
481	403MP	Mining Depreciation									
482			P	CAEE	-	-	-	-	-	-	
483					-	-	-	-	-	-	
482											
483	403EP	Experimental Plant Depreciation									
484			P	DGP	-	-	-	-	-	-	
483			P	SG	-	-	-	-	-	-	
484					-	-	-	-	-	-	
485	4031	ARO Depreciation									
484			P	S	-	-	-	-	-	-	
485					-	-	-	-	-	-	
486											
486		TOTAL DEPRECIATION EXPENSE			41,310,106	23,157,034	5,516,358	12,636,714	12,516,369	120,344	
487											
486		Summary of Amortization Expense by Factor									
487		S			12,512,862	-	293,205	12,219,677	12,219,677	-	
488		DGP			-	-	-	-	-	-	
487		DGU			-	-	-	-	-	-	
488		SG			6,058	118	5,940	-	-	-	
489		SO			1,008,697	513,343	198,661	296,693	296,693	-	
488		CN			120,344	-	-	120,344	-	120,344	
489		SE			-	-	-	-	-	-	
490		CAGW			20,434,326	15,599,135	4,835,191	-	-	-	
489		CAGE			-	-	-	-	-	-	
490		CAEW			-	-	-	-	-	-	
491		CAEE			-	-	-	-	-	-	
490		JBG			7,227,567	7,044,207	183,360	-	-	-	
491		JBE			230	230	-	-	-	-	
492		Total Depreciation Expense By Factor			41,310,106	23,157,034	5,516,358	12,636,714	12,516,369	120,344	
491											
492	404GP	Amort of LT Plant - Capital Lease Gen									
493		I-SITUS		S	203,429	5,130	93,269	105,030	105,030	-	
492		I-SG		SG	-	-	-	-	-	-	
493		PTD		SO	87,010	44,281	17,137	25,593	25,593	-	
494		I-DGU		DGU	-	-	-	-	-	-	
493		CUST		CN	18,945	-	-	18,945	-	18,945	
494		I-SG		CAGW	-	-	-	-	-	-	
495		I-SG		CAGE	-	-	-	-	-	-	
494		I-DGP		DGP	-	-	-	-	-	-	
495					309,384	49,411	110,406	149,567	130,622	18,945	
496											
495	404SP	Amort of LT Plant - Cap Lease Steam									
496			P	SG	-	-	-	-	-	-	
497			P	DGP	-	-	-	-	-	-	
496					-	-	-	-	-	-	
497											

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
498	404IP	Amort of LT Plant - Intangible Plant							
497		I-SITUS	S	184	5	84	95	95	-
498		P	SE	-	-	-	-	-	-
499		I-SG	SG	410,461	351,095	59,366	-	-	-
498		PTD	SO	1,059,719	539,309	208,710	311,700	311,700	-
499		CUST	CN	416,887	-	-	416,887	-	416,887
500		I-SG	CAGW	-	-	-	-	-	-
499		I-SG	CAGE	-	-	-	-	-	-
500		I-DGP	DGP	-	-	-	-	-	-
501		I-SG	CAGE	-	-	-	-	-	-
500		I-SG	CAGE	-	-	-	-	-	-
501		I-SG	CAGW	2,974,639	2,544,408	430,231	-	-	-
502		I-SG	CAGE	-	-	-	-	-	-
501		I-SG	JBG	764	654	111	-	-	-
502		P	CAEW	-	-	-	-	-	-
503		P	CAEE	-	-	-	-	-	-
502		I-DGU	DGU	-	-	-	-	-	-
503				4,862,654	3,435,470	698,502	728,682	311,795	416,887
504									
503	404MP	Amort of LT Plant - Mining Plant							
504		P	SE	-	-	-	-	-	-
505				-	-	-	-	-	-
504									
505	404OP	Amort of LT Plant - Other Plant							
506		P	CAGE	-	-	-	-	-	-
505		P	CAGE	-	-	-	-	-	-
506				-	-	-	-	-	-
507									
506									
507	404HP	Amortization of Other Electric Plant							
508		Pre-Merger Pacific	P	DGP	-	-	-	-	-
507		Pre-Merger Utah	P	DGU	-	-	-	-	-
508		Post-Merger Plant	P	CAGW	52,719	52,719	-	-	-
509		Post-Merger Plant	P	CAGE	-	-	-	-	-
508		Post-Merger Plant	P	SG	-	-	-	-	-
509				52,719	52,719	-	-	-	-
510									
509	Total Amortization of Limited Term Plant			5,224,757	3,537,600	808,908	878,249	442,417	435,832
510									
511									
510	405	Amortization of Other Electric Plant							
511		GP	S	-	-	-	-	-	-
512				-	-	-	-	-	-
511				-	-	-	-	-	-
512									
513	406	Amortization of Plant Acquisition Adj							
512		P	S	-	-	-	-	-	-
513		P	DGP	-	-	-	-	-	-
514		P	DGU	-	-	-	-	-	-
513		P	CAGW	-	-	-	-	-	-
514		P	CAGE	-	-	-	-	-	-
515		P	SG	-	-	-	-	-	-
514		P	SO	-	-	-	-	-	-
515				-	-	-	-	-	-
516	407	Amort of Prop Losses, Unrec Plant, etc							
515		DPW	S	-	-	-	-	-	-
516		GP	SO	-	-	-	-	-	-
517		P	DGP	-	-	-	-	-	-
516		P	SE	-	-	-	-	-	-
517		P	CAGW	322,905	322,905	-	-	-	-
518		P	CAGE	-	-	-	-	-	-
517		P	CAEW	-	-	-	-	-	-
518		P	SG-P	-	-	-	-	-	-
519		P	SG	-	-	-	-	-	-
518		P	TROJP	-	-	-	-	-	-
519				322,905	322,905	-	-	-	-
520									
519	TOTAL AMORTIZATION EXPENSE			5,547,662	3,860,506	808,908	878,249	442,417	435,832
520									
521									
520									

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
521	Summary of Amortization Expense by Factor								
522	S		203,613	5,135	93,354	105,125	105,125	-	-
521	SE		-	-	-	-	-	-	-
522	TROJP		-	-	-	-	-	-	-
523	SG-P		-	-	-	-	-	-	-
522	DGU		-	-	-	-	-	-	-
523	SO		1,146,729	583,590	225,846	337,292	337,292	-	-
524	SSGCT		764	-	-	-	-	-	-
523	SSGCH		-	-	-	-	-	-	-
524	CN		435,832	-	-	435,832	-	435,832	-
525	CAGW		3,350,263	2,920,032	430,231	-	-	-	-
524	CAGE		-	-	-	-	-	-	-
525	CAEW		-	-	-	-	-	-	-
526	CAEE		-	-	-	-	-	-	-
525	SG		410,461	351,095	59,366	-	-	-	-
526	Total Amortization Expense by Factor		5,547,662	3,859,852	808,797	878,249	442,417	435,832	-
527	408 Taxes Other Than Income								
526	GP	S	11,801,653	5,963,498	2,513,335	3,324,820	3,247,199	77,621	-
527	GP	GPS	8,292,768	4,190,422	1,766,066	2,336,280	2,281,737	54,542	-
528	GP	SO	(143,247)	(72,384)	(30,507)	(40,356)	(39,414)	(942)	-
527	P	SE	31,603	31,603	-	-	-	-	-
528	P	SG	-	-	-	-	-	-	-
529	DMSC	OPRV-ID	-	-	-	-	-	-	-
528	GP	EXCTAX	-	-	-	-	-	-	-
529	GP	CAGE	-	-	-	-	-	-	-
530	P	CAEW	-	-	-	-	-	-	-
529	P	CAEE	-	-	-	-	-	-	-
530									
531			19,982,776	10,113,139	4,248,895	5,620,743	5,489,522	131,221	-
530									
531									
532	41140	Deferred Investment Tax Credit - Fed							
531		PTD	CAGE	-	-	-	-	-	-
532									
533									
532	41141	Deferred Investment Tax Credit - Idaho							
534		PTD	CAGE	-	-	-	-	-	-
533									
534									
535									
534	TOTAL DEFERRED ITC		-	-	-	-	-	-	-
535									
536									
535	427	Interest on Long-Term Debt							
536	GP	S	(1,016,472)	(513,634)	(216,473)	(286,365)	(279,680)	(6,685)	-
537	GP	SNP	22,566,953	11,403,316	4,805,963	6,357,673	6,209,248	148,425	-
536			21,550,481	10,889,682	4,589,491	6,071,308	5,929,568	141,740	-
537									
538	428	Amortization of Debt Disc & Exp							
537	GP	SNP	357,894	180,848	76,219	100,828	98,474	2,354	-
538			357,894	180,848	76,219	100,828	98,474	2,354	-
539									
538	429	Amortization of Premium on Debt							
539	GP	SNP	(301)	(152)	(64)	(85)	(83)	(2)	-
540			(301)	(152)	(64)	(85)	(83)	(2)	-
539									
540	431	Other Interest Expense							
541		NUTIL	OTH	-	-	-	-	-	-
540	GP	SO	-	-	-	-	-	-	-
541	GP	SNP	841,039	424,986	179,111	236,942	231,410	5,532	-
542			841,039	424,986	179,111	236,942	231,410	5,532	-
541									
542	432	AFUDC - Borrowed							
543	GP	SNP	(1,739,154)	(878,813)	(370,378)	(489,963)	(478,524)	(11,439)	-
542			(1,739,154)	(878,813)	(370,378)	(489,963)	(478,524)	(11,439)	-
543									
544	Total Electric Interest Deductions for Tax		21,009,959	10,616,551	4,474,378	5,919,029	5,780,845	138,185	-
543									
544	Non-Utility Portion of Interest								
545	427	NUTIL	NUTIL	-	-	-	-	-	-
544	428	NUTIL	NUTIL	-	-	-	-	-	-
545	429	NUTIL	NUTIL	-	-	-	-	-	-
546	431	NUTIL	NUTIL	-	-	-	-	-	-
545									
546	Total Non-utility Interest		-	-	-	-	-	-	-
547									
546	Total Interest Deductions for Tax		21,009,959	10,616,551	4,474,378	5,919,029	5,780,845	138,185	-
547									
548									
547	419	Interest & Dividends							
548	GP	S	-	-	-	-	-	-	-
549	GP	SNP	(3,380,969)	(1,708,439)	(720,027)	(952,503)	(930,266)	(22,237)	-
548	Total Operating Deductions for Tax		(3,380,969)	(1,708,439)	(720,027)	(952,503)	(930,266)	(22,237)	-
549									
550									

Description of Account Summary:				WASHINGTON									
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc			
549	41010	Deferred Income Tax - Federal-DR											
550		P	S	324,347	324,347	-	-	-	-	-	-	-	-
551		P	CAEW	-	-	-	-	-	-	-	-	-	-
550		GP	SCHMDEXP	(3,802,633)	(1,921,510)	(809,826)	(1,071,296)	(1,046,286)	(25,010)	-	-	-	-
551		LABOR	SO	160,278	69,845	11,545	78,889	55,518	23,370	-	-	-	-
552		GP	SNP	1,877,780	948,862	399,901	529,017	516,667	12,350	-	-	-	-
551		P	SE	87,894	87,894	-	-	-	-	-	-	-	-
552		PT	SG	6,050,331	4,362,187	1,688,144	-	-	-	-	-	-	-
553		GP	GPS	2,735,737	1,382,397	582,615	770,725	752,732	17,993	-	-	-	-
552		TAXDEPR	TAXDEPR	28,802,965	16,562,816	5,141,673	7,098,476	6,952,355	146,121	-	-	-	-
553		CUST	CAEW	-	-	-	-	-	-	-	-	-	-
554		CUST	CN	0	-	-	0	-	0	-	-	-	-
553		P	JBE	2,057,506	2,057,506	-	-	-	-	-	-	-	-
554		PT	CAGW	(709,426)	(511,484)	(197,942)	-	-	-	-	-	-	-
555		PT	CAGE	-	-	-	-	-	-	-	-	-	-
554		P	JBG	858,505	858,505	-	-	-	-	-	-	-	-
555		P	CAEE	-	-	-	-	-	-	-	-	-	-
556		DPW	SNPD	0	-	-	0	0	-	-	-	-	-
555				38,443,285	24,221,365	6,816,109	7,405,811	7,230,986	174,825	-	-	-	-
556													
557	41110	Deferred Income Tax - Federal-CR											
558		GP	S	(262,877)	(132,834)	(55,984)	(74,059)	(72,330)	(1,729)	-	-	-	-
557		DPW	CIAC	(1,009,703)	-	-	(1,009,703)	(1,009,703)	-	-	-	-	-
558		GP	SCHMDEXP	(17,466,100)	(8,825,802)	(3,719,662)	(4,920,636)	(4,805,760)	(114,876)	-	-	-	-
559		GP	SNP	(1,225,329)	(619,172)	(260,952)	(345,206)	(337,147)	(8,059)	-	-	-	-
558		PT	SG	70,771	51,025	19,746	-	-	-	-	-	-	-
559		PT	SNPD	(227,122)	(163,751)	(63,371)	-	-	-	-	-	-	-
560		LABOR	SO	(281,009)	(122,456)	(20,241)	(138,312)	(97,338)	(40,974)	-	-	-	-
559		IBT	TAXDEPR	-	-	-	-	-	-	-	-	-	-
560		CUST	CN	-	-	-	-	-	-	-	-	-	-
561		CUST	BADDEBT	-	-	-	-	-	-	-	-	-	-
560		GP	GPS	-	-	-	-	-	-	-	-	-	-
561		P	TROJD	-	-	-	-	-	-	-	-	-	-
562		P	JBE	(1,521,742)	(1,521,742)	-	-	-	-	-	-	-	-
561		PT	CAGW	(105,504)	(76,066)	(29,437)	-	-	-	-	-	-	-
562		PT	CAGE	-	-	-	-	-	-	-	-	-	-
563		P	SE	-	-	-	-	-	-	-	-	-	-
562		P	CAEE	-	-	-	-	-	-	-	-	-	-
563				(22,028,615)	(11,410,799)	(4,129,900)	(6,487,916)	(6,322,278)	(165,639)	-	-	-	-
564													
563		TOTAL DEFERRED INCOME TAXES		16,414,670	12,810,565	2,686,209	917,895	908,709	9,186	-	-	-	-
564	SCHMAF	Additions - Flow Through											
565		SCHMAF	S	-	-	-	-	-	-	-	-	-	-
564		SCHMAF	SNP	-	-	-	-	-	-	-	-	-	-
565		SCHMAF	SO	-	-	-	-	-	-	-	-	-	-
566		SCHMAF	SE	-	-	-	-	-	-	-	-	-	-
565		SCHMAF	TROJP	-	-	-	-	-	-	-	-	-	-
566		SCHMAF	DGP	-	-	-	-	-	-	-	-	-	-
567				-	-	-	-	-	-	-	-	-	-
566													
567	SCHMAP	Additions - Permanent											
568		P	S	-	-	-	-	-	-	-	-	-	-
567		P	BADDEBT	-	-	-	-	-	-	-	-	-	-
568		P	JBE	7,299	7,299	-	-	-	-	-	-	-	-
569		P	SCHMDEXP	-	-	-	-	-	-	-	-	-	-
568		P	CAEE	-	-	-	-	-	-	-	-	-	-
569		P	CAGW	-	-	-	-	-	-	-	-	-	-
570		P	CAGE	-	-	-	-	-	-	-	-	-	-
569		LABOR	SNP	-	-	-	-	-	-	-	-	-	-
570		SCHMAP-SO	SO	296,617	138,508	41,528	116,582	93,228	23,354	-	-	-	-
571				303,917	145,807	41,528	116,582	93,228	23,354	-	-	-	-
571													
572	SCHMAT	Additions - Temporary											
571		SCHMAT-SITUS	S	3,349,029	2,303,797	375,893	669,338	554,639	34,356	80,344	-	-	-
572		P	JBE	4,085,850	4,085,850	-	-	-	-	-	-	-	-
573		DPW	CIAC	2,660,545	-	-	2,660,545	2,660,545	-	-	-	-	-
572		SCHMAT-SNP	SNP	3,339,825	1,682,001	733,312	924,513	923,782	731	-	-	-	-
573		P	TROJD	-	-	-	-	-	-	-	-	-	-
574		P	CN	-	-	-	-	-	-	-	-	-	-
573		SCHMAT-SE	SE	-	-	-	-	-	-	-	-	-	-
574		P	SG	(186,452)	(186,452)	-	-	-	-	-	-	-	-
575		SCHMAT-GPS	GPS	-	-	-	-	-	-	-	-	-	-
574		SCHMAT-SO	SO	1,318,897	615,415	183,662	519,820	415,002	104,818	-	-	-	-
575		SCHMAT-SNP	SNPD	617,960	311,217	135,683	171,061	170,925	135	-	-	-	-
576		P	JBG	87,860	87,860	-	-	-	-	-	-	-	-
575		CUST	BADDEBT	613,759	-	-	613,759	-	613,759	-	-	-	-
576		P	CAGW	1,227,892	1,227,892	-	-	-	-	-	-	-	-
577		P	CAGE	-	-	-	-	-	-	-	-	-	-
576		SCHMAT-SE	CAEW	-	-	-	-	-	-	-	-	-	-
577		SCHMAT-SE	CAEE	-	-	-	-	-	-	-	-	-	-
578		BOOKDEPR	SCHMDEXP	56,042,614	30,780,975	9,051,822	16,209,817	16,031,532	178,284	-	-	-	-
577				73,157,780	40,908,554	10,480,373	21,768,853	20,756,425	932,083	80,344	-	-	-
578													

				WASHINGTON							
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
579	TOTAL SCHEDULE - M ADDITIONS			73,461,697	41,054,361	10,521,901	21,885,435	20,849,654	955,437	80,344	
578											
579	SCHMDF	Deductions - Flow Through									
580		SCHMDF	S	-	-	-	-	-	-	-	
579		SCHMDF	CAGW	-	-	-	-	-	-	-	
580		SCHMDF	CAGE	-	-	-	-	-	-	-	
581		SCHMDF	DGP	-	-	-	-	-	-	-	
580		SCHMDF	DGU	-	-	-	-	-	-	-	
581											
582	SCHMDP	Deductions - Permanent									
581		SCHMDP	S	-	-	-	-	-	-	-	
582		P	SE	-	-	-	-	-	-	-	
583		P	CAEW	-	-	-	-	-	-	-	
582		P	CAEE	-	-	-	-	-	-	-	
583		PTD	SNP	24,026	12,227	4,732	7,067	7,067	-	-	
584		P	JBE	5,142	5,142	-	-	-	-	-	
583		P	SCHMDEXP	18,894	18,894	-	-	-	-	-	
584		SCHMDP-SO	SO	183,533	79,979	13,220	90,335	63,574	26,761	-	
585				231,596	116,243	17,951	97,402	70,641	26,761	-	
584											
585	SCHMDT	Deductions - Temporary									
586		GP	S	1,067,311	539,324	227,300	300,688	293,668	7,020	-	
585		CUST	BADDEBT	-	-	-	-	-	-	-	
586		CUST	CN	3,337	-	-	3,337	-	3,337	-	
587		SCHMDT-SNP	SNP	4,947,907	2,491,573	1,087,516	1,368,817	1,368,817	-	-	
586		DPW	SNPD	168,145	-	-	168,145	168,145	-	-	
587		P	JBE	6,339,372	6,339,372	-	-	-	-	-	
588		P	SE	243,919	243,919	-	-	-	-	-	
587		SCHMDT-SG	SG	16,010,400	16,010,400	-	-	-	-	-	
588		SCHMDT-GPS	GPS	7,208,604	3,629,973	1,584,402	1,994,229	1,994,229	-	-	
589		SCHMDT-SO	SO	894,692	396,096	143,880	354,716	327,934	26,782	-	
588		TAXDEPR	TAXDEPR	75,895,140	43,642,633	13,548,188	18,704,319	18,319,292	385,026	-	
589		SCHMDT-SG	CAGW	(545,872)	(545,872)	-	-	-	-	-	
590		SCHMDT-SG	CAGE	-	-	-	-	-	-	-	
589		P	JBG	2,350,001	2,350,001	-	-	-	-	-	
590		P	CAEE	-	-	-	-	-	-	-	
591		P	TROJD	-	-	-	-	-	-	-	
590				114,582,956	75,097,419	16,591,286	22,894,252	22,472,086	422,166	-	
591											
592	TOTAL SCHEDULE - M DEDUCTIONS			114,814,552	75,213,862	16,609,237	22,991,654	22,542,727	448,927	-	
591											
592	TOTAL SCHEDULE - M ADJUSTMENTS			(41,352,856)	(34,159,301)	(6,087,336)	(1,106,219)	(1,693,073)	506,511	80,344	
593											
592	Negative Schedule M amounts decrease taxable income and therefore increase tax expense.										
593	40911	State Income Taxes									
594		IBT	IBT	-	0	-	-	-	-	-	
593		IBT	IBT	-	-	-	-	-	-	-	
594		IBT	CAGE	-	-	-	-	-	-	-	
595		IBT	IBT	-	-	-	-	-	-	-	
594	TOTAL STATE TAXES			-	-	-	-	-	-	-	
595											
596											
595	Calculation of Taxable Income:										
596	Operating Revenues			327,860,487	220,171,515	52,035,104	55,653,869	44,569,964	9,200,762	1,883,143	
597	Operating Deductions:										
596	O & M Expenses			217,526,010	160,399,073	32,671,391	24,455,547	14,391,949	8,378,177	1,685,421	
597	Depreciation Expense			41,310,106	23,157,034	5,516,358	12,636,714	12,516,369	120,344	-	
598	Amortization Expense			5,547,662	3,860,506	808,908	878,249	442,417	435,832	-	
597	Taxes Other Than Income			19,982,776	10,113,139	4,248,895	5,620,743	5,489,522	131,221	-	
598	Interest & Dividends (AFUDC-Equity)			(3,380,969)	(1,708,439)	(720,027)	(952,503)	(930,266)	(22,237)	-	
599	Misc Revenue & Expense			(842,347)	(853,313)	516	10,450	3,674	6,775	-	
598	Total Operating Deductions			280,143,237	194,967,999	42,526,040	42,649,199	31,913,655	9,050,113	1,685,421	
599	Other Deductions:										
600	Interest Deductions			21,009,959	10,616,551	4,474,378	5,919,029	5,780,845	138,185	-	
599	Interest on PCRBS			-	-	-	-	-	-	-	
600	Schedule M Adjustments			(41,352,856)	(34,159,301)	(6,087,336)	(1,106,219)	(1,693,073)	506,511	80,344	
601											
600	Income Before State Taxes			(14,645,565)	(19,572,336)	(1,052,651)	5,979,422	5,182,380	518,975	278,066	
601											
602	State Income Taxes			-	-	-	-	-	-	-	
601											
602	Total Taxable Income			(14,645,565)	(19,572,336)	(1,052,651)	5,979,422	5,182,380	518,975	278,066	
603											
602	Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
603											
604	Federal Income Tax - Calculated			(5,125,948)	(6,850,317)	(368,428)	2,092,798	1,813,833	181,641	97,323	
603											
604	Adjustments to Calculated Tax:										
605	40910	PMI	P SE	(1,034)	(1,034)	-	-	-	-	-	
604	40910	PMI	P JBE	(2,829)	(2,829)	-	-	-	-	-	
605	40910	PMI	P SO	(1,977)	(1,977)	-	-	-	-	-	
606	40910		P SG	(6,032)	(6,032)	-	-	-	-	-	
605	FITOTH	FIT True-up	P CAGW	(5,072,532)	(5,072,532)	-	-	-	-	-	
606	40910		LABOR CAEE	-	-	-	-	-	-	-	
607	Federal Income Tax			(10,210,352)	(11,934,722)	(368,428)	2,092,798	1,813,833	181,641	97,323	
606											

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
TOTAL OPERATING EXPENSES				289,728,524	197,552,281	45,563,849	46,612,395	35,566,474	9,263,177	1,782,744
607	310	Land and Land Rights								
607			P	DGP	-	-	-	-	-	-
608			P	DGU	-	-	-	-	-	-
609			P	SG	-	-	-	-	-	-
608			P	CAGW	306,782	306,782	-	-	-	-
609			P	CAGE	-	-	-	-	-	-
610			P	JBG	385,239	385,239	-	-	-	-
609			P	S	-	-	-	-	-	-
610			P	CAGE	-	-	-	-	-	-
611					692,021	692,021	-	-	-	-
610	311	Structures and Improvements								
612			P	DGP	-	-	-	-	-	-
611			P	DGU	-	-	-	-	-	-
612			P	SG	-	-	-	-	-	-
613			P	CAGW	14,718,166	14,718,166	-	-	-	-
612			P	CAGE	-	-	-	-	-	-
613			P	JBG	31,619,964	31,619,964	-	-	-	-
614			P	CAGE	-	-	-	-	-	-
613					46,338,131	46,338,131	-	-	-	-
614	312	Boiler Plant Equipment								
614			P	DGP	-	-	-	-	-	-
615			P	DGU	-	-	-	-	-	-
616			P	SG	-	-	-	-	-	-
615			P	CAGW	(237,836)	(237,836)	-	-	-	-
616			P	CAGE	-	-	-	-	-	-
617			P	JBG	161,979,666	161,979,666	-	-	-	-
616			P	S	(387,034)	(387,034)	-	-	-	-
617					161,354,796	161,354,796	-	-	-	-
618	314	Turbogenerator Units								
618			P	DGP	-	-	-	-	-	-
619			P	DGU	-	-	-	-	-	-
618			P	SG	-	-	-	-	-	-
619			P	CAGW	12,119,310	12,119,310	-	-	-	-
620			P	CAGE	-	-	-	-	-	-
619			P	JBG	39,540,512	39,540,512	-	-	-	-
620			P	CAGE	-	-	-	-	-	-
621					51,659,822	51,659,822	-	-	-	-
620	315	Accessory Electric Equipment								
622			P	DGP	-	-	-	-	-	-
621			P	DGU	-	-	-	-	-	-
622			P	SG	-	-	-	-	-	-
623			P	CAGW	2,998,453	2,998,453	-	-	-	-
622			P	CAGE	-	-	-	-	-	-
623			P	JBG	13,335,681	13,335,681	-	-	-	-
624			P	CAGE	-	-	-	-	-	-
623					16,334,134	16,334,134	-	-	-	-
624	316	Misc Power Plant Equipment								
626			P	DGP	-	-	-	-	-	-
625			P	DGU	-	-	-	-	-	-
626			P	SG	-	-	-	-	-	-
627			P	CAGW	498,734	498,734	-	-	-	-
626			P	CAGE	-	-	-	-	-	-
627			P	JBG	867,461	867,461	-	-	-	-
628			P	CAGE	-	-	-	-	-	-
627					1,366,194	1,366,194	-	-	-	-
628	317	Steam Plant ARO								
629			P	S	-	-	-	-	-	-
629					-	-	-	-	-	-
630	SP	Unclassified Steam Plant - Account 300								
630			P	CAGW	-	-	-	-	-	-
631			P	CAGE	-	-	-	-	-	-
630			P	SG	197,157	197,157	-	-	-	-
631					197,157	197,157	-	-	-	-
632										
631										
632		Total Steam Production Plant			277,942,255	277,942,255	-	-	-	-
633										
633		Summary of Steam Production Plant by Factor								
634		S			(387,034)	(387,034)	-	-	-	-
633		JBG			247,728,524	247,728,524	-	-	-	-
634		JBE			-	-	-	-	-	-
635		SG			197,157	197,157	-	-	-	-
634		CAGW			30,403,610	30,403,610	-	-	-	-
635		CAGE			-	-	-	-	-	-
636		SSGCH			-	-	-	-	-	-

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Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
635	Total Steam Production Plant by Factor			277,942,255	277,942,255	-	-	-	-	-
636	320	Land and Land Rights								
637		P	DGP	-	-	-	-	-	-	-
636		P	SG	-	-	-	-	-	-	-
637				-	-	-	-	-	-	-
638				-	-	-	-	-	-	-
637	321	Structures and Improvements								
638		P	DGP	-	-	-	-	-	-	-
639		P	SG	-	-	-	-	-	-	-
638				-	-	-	-	-	-	-
639				-	-	-	-	-	-	-
640	322	Reactor Plant Equipment								
639		P	DGP	-	-	-	-	-	-	-
640		P	SG	-	-	-	-	-	-	-
641				-	-	-	-	-	-	-
640				-	-	-	-	-	-	-
641	323	Turbogenerator Units								
642		P	DGP	-	-	-	-	-	-	-
641		P	SG	-	-	-	-	-	-	-
642				-	-	-	-	-	-	-
643				-	-	-	-	-	-	-
642	324	Land and Land Rights								
643		P	DGP	-	-	-	-	-	-	-
644		P	SG	-	-	-	-	-	-	-
643				-	-	-	-	-	-	-
644				-	-	-	-	-	-	-
645	325	Misc. Power Plant Equipment								
644		P	DGP	-	-	-	-	-	-	-
645		P	SG	-	-	-	-	-	-	-
646				-	-	-	-	-	-	-
645				-	-	-	-	-	-	-
646				-	-	-	-	-	-	-
647	NP	Unclassified Nuclear Plant - Acct 300								
646		P	SG	-	-	-	-	-	-	-
647				-	-	-	-	-	-	-
648				-	-	-	-	-	-	-
648				-	-	-	-	-	-	-
649				-	-	-	-	-	-	-
648				-	-	-	-	-	-	-
649				-	-	-	-	-	-	-
650				-	-	-	-	-	-	-
649				-	-	-	-	-	-	-
650				-	-	-	-	-	-	-
651				-	-	-	-	-	-	-
650				-	-	-	-	-	-	-
651				-	-	-	-	-	-	-
650				-	-	-	-	-	-	-
651				-	-	-	-	-	-	-
652				-	-	-	-	-	-	-
651	330	Land and Land Rights								
652		P	DGP	-	-	-	-	-	-	-
653		P	DGU	-	-	-	-	-	-	-
652		P	CAGW	6,515,135	6,515,135	-	-	-	-	-
653		P	CAGE	-	-	-	-	-	-	-
654		P	CAGW	-	-	-	-	-	-	-
653		P	CAGE	-	-	-	-	-	-	-
654				6,515,135	6,515,135	-	-	-	-	-
655				-	-	-	-	-	-	-
654	331	Structures and Improvements								
655		P	DGP	-	-	-	-	-	-	-
656		P	DGU	-	-	-	-	-	-	-
655		P	CAGW	28,839,077	28,839,077	-	-	-	-	-
656		P	CAGE	-	-	-	-	-	-	-
657		P	CAGW	-	-	-	-	-	-	-
656		P	CAGE	-	-	-	-	-	-	-
657				28,839,077	28,839,077	-	-	-	-	-
658				-	-	-	-	-	-	-
657	332	Reservoirs, Dams & Waterways								
658		P	DGP	-	-	-	-	-	-	-
659		P	DGU	-	-	-	-	-	-	-
658		P	CAGW	103,763,388	103,763,388	-	-	-	-	-
659		P	CAGE	-	-	-	-	-	-	-
660		P	CAGW	-	-	-	-	-	-	-
659		P	CAGE	-	-	-	-	-	-	-
660				103,763,388	103,763,388	-	-	-	-	-
661				-	-	-	-	-	-	-
660	333	Water Wheel, Turbines, & Generators								
661		P	DGP	-	-	-	-	-	-	-
662		P	DGU	-	-	-	-	-	-	-
661		P	CAGW	17,793,902	17,793,902	-	-	-	-	-
662		P	CAGE	-	-	-	-	-	-	-
663		P	CAGW	-	-	-	-	-	-	-
662		P	CAGE	-	-	-	-	-	-	-
663				17,793,902	17,793,902	-	-	-	-	-
664				-	-	-	-	-	-	-

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
663	334	Accessory Electric Equipment								
664		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
665		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
664		Pre-Merger Pacific	P	CAGW	12,476,121	12,476,121	-	-	-	-
665		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
666		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
665		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
666					12,476,121	12,476,121	-	-	-	-
667										
668	335	Misc. Power Plant Equipment								
667		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
668		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
669		Pre-Merger Pacific	P	CAGW	495,179	495,179	-	-	-	-
668		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
669		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
670		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
669					495,179	495,179	-	-	-	-
670										
671	336	Roads, Railroads & Bridges								
670		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
671		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
672		Pre-Merger Pacific	P	CAGW	3,412,005	3,412,005	-	-	-	-
671		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
672		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
673		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
672					3,412,005	3,412,005	-	-	-	-
673										
674	337	Hydro Plant ARO								
673			P	S	-	-	-	-	-	-
674					-	-	-	-	-	-
675										
674	HP	Unclassified Hydro Plant - Acct 300								
675		Pre-Merger Pacific	P	S	-	-	-	-	-	-
676		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
675		Pre-Merger Utah	P	CAGW	-	-	-	-	-	-
676		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
677		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
676			P	CAGE	-	-	-	-	-	-
677					-	-	-	-	-	-
678										
677		Total Hydraulic Plant			173,294,807	173,294,807	-	-	-	-
678										
679		Summary of Hydraulic Plant by Factor								
678		S			-	-	-	-	-	-
679		SG			-	-	-	-	-	-
680		CAGW			173,294,807	173,294,807	-	-	-	-
679		CAGE			-	-	-	-	-	-
680		DGP			-	-	-	-	-	-
681		DGU			-	-	-	-	-	-
680		Total Hydraulic Plant by Factor			173,294,807	173,294,807	-	-	-	-
681										
682	340	Land and Land Rights								
681			P	CAGW	-	-	-	-	-	-
682			P	DGU	-	-	-	-	-	-
683			P	CAGW	637,170	637,170	-	-	-	-
682			P	CAGE	-	-	-	-	-	-
683			P	CAGE	-	-	-	-	-	-
684					637,170	637,170	-	-	-	-
683										
684	341	Structures and Improvements								
685			P	CAGW	-	-	-	-	-	-
684			P	DGU	-	-	-	-	-	-
685			P	CAGW	12,828,484	12,828,484	-	-	-	-
686			P	CAGE	-	-	-	-	-	-
685			P	CAGE	-	-	-	-	-	-
686					12,828,484	12,828,484	-	-	-	-
687										
686	342	Fuel Holders, Producers & Accessories								
687			P	CAGW	-	-	-	-	-	-
688			P	DGU	-	-	-	-	-	-
687			P	CAGW	367,153	367,153	-	-	-	-
688			P	CAGE	-	-	-	-	-	-
689			P	CAGE	-	-	-	-	-	-
688					367,153	367,153	-	-	-	-
689										
690	343	Prime Movers								
689			P	S	-	-	-	-	-	-
690			P	DGU	-	-	-	-	-	-
691			P	SG	-	-	-	-	-	-
690			P	CAGW	213,520,417	213,520,417	-	-	-	-
691			P	CAGE	-	-	-	-	-	-
692			P	CAGE	-	-	-	-	-	-
691					213,520,417	213,520,417	-	-	-	-
692										

Description of Account Summary:				WASHINGTON								
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc		
693	344	Generators										
692			P	S	-	-	-	-	-	-	-	-
693			P	DGU	-	-	-	-	-	-	-	-
694			P	SG	-	-	-	-	-	-	-	-
693			P	CAGW	32,370,717	32,370,717	-	-	-	-	-	-
694			P	CAGE	-	-	-	-	-	-	-	-
695			P	CAGE	-	-	-	-	-	-	-	-
694					32,370,717	32,370,717	-	-	-	-	-	-
695												
696	345	Accessory Electric Plant										
695			P	CAGW	-	-	-	-	-	-	-	-
696			P	DGU	-	-	-	-	-	-	-	-
697			P	CAGW	19,621,147	19,621,147	-	-	-	-	-	-
696			P	CAGE	-	-	-	-	-	-	-	-
697			P	CAGE	-	-	-	-	-	-	-	-
698					19,621,147	19,621,147	-	-	-	-	-	-
697												
698												
699												
698	346	Misc. Power Plant Equipment										
699			P	SG	-	-	-	-	-	-	-	-
700			P	DGU	-	-	-	-	-	-	-	-
699			P	CAGW	998,517	998,517	-	-	-	-	-	-
700			P	CAGE	-	-	-	-	-	-	-	-
701					998,517	998,517	-	-	-	-	-	-
700												
701	347	Other Production ARO										
702			P	S	-	-	-	-	-	-	-	-
701					-	-	-	-	-	-	-	-
702												
703	OP	Unclassified Other Prod Plant-Acct 300										
702			P	S	-	-	-	-	-	-	-	-
703			P	SG	-	-	-	-	-	-	-	-
704			P	CAGW	-	-	-	-	-	-	-	-
703			P	CAGE	-	-	-	-	-	-	-	-
704					-	-	-	-	-	-	-	-
705												
704		Total Other Production Plant			280,343,604	280,343,604	-	-	-	-	-	-
705												
706		Summary of Other Production Plant by Factor										
705				S	-	-	-	-	-	-	-	-
706				DGU	-	-	-	-	-	-	-	-
707				SG	-	-	-	-	-	-	-	-
706				CAGW	280,343,604	280,343,604	-	-	-	-	-	-
707				CAGE	-	-	-	-	-	-	-	-
708				SSGCT	-	-	-	-	-	-	-	-
707		Total of Other Production Plant by Factor			280,343,604	280,343,604	-	-	-	-	-	-
708												
709		Experimental Plant										
708	103	Experimental Plant										
709			P	DGP	-	-	-	-	-	-	-	-
710		Total Experimental Plant			-	-	-	-	-	-	-	-
709												
710		TOTAL PRODUCTION PLANT			731,580,667	731,580,667	-	-	-	-	-	-
711	350	Land and Land Rights										
710			T	DGP	-	-	-	-	-	-	-	-
711			T	DGU	-	-	-	-	-	-	-	-
712			T	CAGW	6,516,690	-	6,516,690	-	-	-	-	-
711			T	CAGE	-	-	-	-	-	-	-	-
712			T	JBG	238,747	-	238,747	-	-	-	-	-
713			T	SG	8,075	-	8,075	-	-	-	-	-
712					6,763,512	-	6,763,512	-	-	-	-	-
713												
714	352	Structures and Improvements										
713			T	S	-	-	-	-	-	-	-	-
714			T	DGP	-	-	-	-	-	-	-	-
715			T	DGU	-	-	-	-	-	-	-	-
714			T	CAGW	7,776,087	-	7,776,087	-	-	-	-	-
715			T	CAGE	-	-	-	-	-	-	-	-
716			T	JBG	270,067	-	270,067	-	-	-	-	-
715			T	SG	255	-	255	-	-	-	-	-
716					8,046,409	-	8,046,409	-	-	-	-	-
717												
716	353	Station Equipment										
717			T	DGP	-	-	-	-	-	-	-	-
718			T	DGU	-	-	-	-	-	-	-	-
717			T	CAGW	93,572,050	-	93,572,050	-	-	-	-	-
718			T	CAGE	-	-	-	-	-	-	-	-
719			T	JBG	6,238,889	-	6,238,889	-	-	-	-	-
718			T	SG	76,585	-	76,585	-	-	-	-	-
719					99,887,524	-	99,887,524	-	-	-	-	-
720												

				WASHINGTON							
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
719	354	Towers and Fixtures									
720		T	DGP	-	-	-	-	-	-	-	
721		T	DGU	-	-	-	-	-	-	-	
720		T	CAGW	38,351,833	-	38,351,833	-	-	-	-	
721		T	CAGE	-	-	-	-	-	-	-	
722		T	JBG	3,209,126	-	3,209,126	-	-	-	-	
721		T	SG	9,944	-	9,944	-	-	-	-	
722				41,570,904	-	41,570,904	-	-	-	-	
723											
722	355	Poles and Fixtures									
723		T	DGP	-	-	-	-	-	-	-	
724		T	DGU	-	-	-	-	-	-	-	
723		T	CAGW	50,253,196	-	50,253,196	-	-	-	-	
724		T	CAGE	-	-	-	-	-	-	-	
725		T	JBG	-	-	-	-	-	-	-	
724		T	SG	53,225	-	53,225	-	-	-	-	
725				50,306,420	-	50,306,420	-	-	-	-	
726											
725	356	Clearing and Grading									
726		T	DGP	-	-	-	-	-	-	-	
727		T	DGU	-	-	-	-	-	-	-	
726		T	CAGW	63,921,933	-	63,921,933	-	-	-	-	
727		T	CAGE	-	-	-	-	-	-	-	
728		T	JBG	1,713,934	-	1,713,934	-	-	-	-	
727		T	SG	119,677	-	119,677	-	-	-	-	
728				65,755,544	-	65,755,544	-	-	-	-	
729											
728	357	Underground Conduit									
729		T	DGP	-	-	-	-	-	-	-	
730		T	DGU	-	-	-	-	-	-	-	
729		T	CAGW	36,800	-	36,800	-	-	-	-	
730		T	CAGE	-	-	-	-	-	-	-	
731		T	SG	-	-	-	-	-	-	-	
730				36,800	-	36,800	-	-	-	-	
731											
732	358	Underground Conductors									
731		T	DGP	-	-	-	-	-	-	-	
732		T	DGU	-	-	-	-	-	-	-	
733		T	CAGW	68,006	-	68,006	-	-	-	-	
732		T	CAGE	-	-	-	-	-	-	-	
733		T	SG	-	-	-	-	-	-	-	
734				68,006	-	68,006	-	-	-	-	
733											
734	359	Roads and Trails									
735		T	DGP	-	-	-	-	-	-	-	
734		T	DGU	-	-	-	-	-	-	-	
735		T	CAGW	1,520,300	-	1,520,300	-	-	-	-	
736		T	CAGE	-	-	-	-	-	-	-	
735		T	SG	1,278	-	1,278	-	-	-	-	
736				1,521,577	-	1,521,577	-	-	-	-	
737											
736	TP	Unclassified Trans Plant - Acct 300									
737		T	SG	-	-	-	-	-	-	-	
738		T	CAGW	69,770	-	69,770	-	-	-	-	
737		T	CAGE	-	-	-	-	-	-	-	
738				69,770	-	69,770	-	-	-	-	
739											
738	TSO	Unclassified Trans Sub Plant - Acct 300									
739		T	SG	-	-	-	-	-	-	-	
740				-	-	-	-	-	-	-	
739											
740		TOTAL TRANSMISSION PLANT		274,026,465	-	274,026,465	-	-	-	-	
741		Summary of Transmission Plant by Factor									
740		JBG		11,670,763	-	11,670,763	-	-	-	-	
741		JBE		-	-	-	-	-	-	-	
742		CAGW		262,086,665	-	262,086,665	-	-	-	-	
741		CAGE		-	-	-	-	-	-	-	
742		SG		269,038	-	269,038	-	-	-	-	
743		Total Transmission Plant by Factor		274,026,465	-	274,026,465	-	-	-	-	
742	360	Land and Land Rights									
743		DPW	S	1,510,454	-	-	1,510,454	1,510,454	-	-	
744				1,510,454	-	-	1,510,454	1,510,454	-	-	
743											
744	361	Structures and Improvements									
745		DPW	S	2,440,664	-	-	2,440,664	2,440,664	-	-	
744				2,440,664	-	-	2,440,664	2,440,664	-	-	
745											
746	362	Station Equipment									
745		DPW	S	47,592,408	-	-	47,592,408	47,592,408	-	-	
746				47,592,408	-	-	47,592,408	47,592,408	-	-	
747											
746	363	Storage Battery Equipment									
747		DPW	S	-	-	-	-	-	-	-	
748				-	-	-	-	-	-	-	
747											

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
748	364	Poles, Towers & Fixtures								
749			DPW	S	92,644,360	-	-	92,644,360	92,644,360	-
748					92,644,360	-	-	92,644,360	92,644,360	-
749										
750	365	Overhead Conductors								
749			DPW	S	58,634,040	-	-	58,634,040	58,634,040	-
750					58,634,040	-	-	58,634,040	58,634,040	-
751										
750	366	Underground Conduit								
751			DPW	S	16,364,986	-	-	16,364,986	16,364,986	-
752					16,364,986	-	-	16,364,986	16,364,986	-
751										
752										
753										
753	367	Underground Conductors								
754			DPW	S	22,764,715	-	-	22,764,715	22,764,715	-
753					22,764,715	-	-	22,764,715	22,764,715	-
754										
755	368	Line Transformers								
754			DPW	S	98,870,913	-	-	98,870,913	98,870,913	-
755					98,870,913	-	-	98,870,913	98,870,913	-
756										
755	369	Services								
756			DPW	S	52,234,063	-	-	52,234,063	52,234,063	-
757					52,234,063	-	-	52,234,063	52,234,063	-
756										
757	370	Meters								
758			DPW	S	11,451,994	-	-	11,451,994	11,451,994	-
757					11,451,994	-	-	11,451,994	11,451,994	-
758										
759	371	Installations on Customers' Premises								
758			DPW	S	518,187	-	-	518,187	518,187	-
759					518,187	-	-	518,187	518,187	-
760										
759	372	Leased Property								
760			DPW	S	-	-	-	-	-	-
761					-	-	-	-	-	-
760										
761	373	Street Lights								
762			DPW	S	4,036,517	-	-	4,036,517	4,036,517	-
761					4,036,517	-	-	4,036,517	4,036,517	-
762										
763	DP	Unclassified Dist Plant - Acct 300								
762			DPW	S	882,701	-	-	882,701	882,701	-
763					882,701	-	-	882,701	882,701	-
764										
763	DS0	Unclassified Dist Sub Plant - Acct 300								
764			DPW	S	-	-	-	-	-	-
765					-	-	-	-	-	-
765										
766		TOTAL DISTRIBUTION PLANT			409,946,001	-	-	409,946,001	409,946,001	-
765										
766		Summary of Distribution Plant by Factor								
767		S			409,946,001	-	-	409,946,001	409,946,001	-
766		0								
767		Total Distribution Plant by Factor			409,946,001	-	-	409,946,001	409,946,001	-
768	389	Land and Land Rights								
767		G-SITUS		S	1,098,826	-	279,115	819,711	819,711	-
768		CUST		CN	78,207	-	-	78,207	-	78,207
769		G-DGU		DGU	-	-	-	-	-	-
768		G-SG		SG	-	-	-	-	-	-
769		G-SG		CAGW	-	-	-	-	-	-
770		G-SG		CAGE	-	-	-	-	-	-
769		PTD		SO	383,426	195,132	75,515	112,779	112,779	-
770					1,560,459	195,132	354,630	1,010,696	932,490	78,207
771										
770	390	Structures and Improvements								
771		G-SITUS		S	13,912,659	-	3,533,986	10,378,673	10,378,673	-
772		G-DGP		DGP	-	-	-	-	-	-
771		G-DGU		DGU	-	-	-	-	-	-
772		CUST		CN	853,642	-	-	853,642	-	853,642
773		G-SG		SG	-	-	-	-	-	-
772		G-SG		CAGW	746,073	745,314	759	-	-	-
773		G-SG		CAGE	-	-	-	-	-	-
774		G-SG		JBG	4,318	4,313	4	-	-	-
773		PTD		SO	7,063,921	3,594,952	1,391,227	2,077,742	2,077,742	-
774					22,580,613	4,344,579	4,925,978	13,310,057	12,456,415	853,642
775										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
774	391	Office Furniture & Equipment								
775		G-SITUS	S	1,361,941	-	345,950	1,015,991	1,015,991	-	-
776		G-DGP	DGP	-	-	-	-	-	-	-
775		G-DGU	DGU	-	-	-	-	-	-	-
776		CUST	CN	598,562	-	-	598,562	-	598,562	-
777		G-SG	SG	-	-	-	-	-	-	-
776		P	SE	-	-	-	-	-	-	-
777		PTD	SO	3,788,469	1,928,017	746,133	1,114,319	1,114,319	-	-
778		G-SG	CAGW	143,401	143,255	146	-	-	-	-
777		G-SG	CAGE	-	-	-	-	-	-	-
778		G-SG	JBG	117,252	117,133	119	-	-	-	-
779		P	JBE	1,363	1,363	-	-	-	-	-
778		P	CAEE	-	-	-	-	-	-	-
779		G-SG	CAGE	-	-	-	-	-	-	-
780		G-SG	CAGE	-	-	-	-	-	-	-
779				6,010,988	2,189,768	1,092,348	2,728,872	2,130,310	598,562	-
780										
781	392	Transportation Equipment								
780		G-SITUS	S	5,157,970	-	1,310,188	3,847,782	3,847,782	-	-
781		PTD	SO	505,567	257,292	99,571	148,705	148,705	-	-
782		G-SG	SG	-	-	-	-	-	-	-
781		CUST	CN	-	-	-	-	-	-	-
782		G-DGU	DGU	-	-	-	-	-	-	-
783		P	SE	-	-	-	-	-	-	-
782		G-DGP	DGP	-	-	-	-	-	-	-
783		G-SG	CAGW	1,030,867	1,029,818	1,049	-	-	-	-
784		G-SG	CAGE	-	-	-	-	-	-	-
783		G-SG	JBG	334,103	333,763	340	-	-	-	-
784		P	CAEW	-	-	-	-	-	-	-
785		P	CAEE	-	-	-	-	-	-	-
784		G-SG	CAGE	-	-	-	-	-	-	-
785		G-SG	CAGE	-	-	-	-	-	-	-
786				7,028,507	1,620,873	1,411,148	3,996,487	3,996,487	-	-
785										
786	393	Stores Equipment								
787		G-SITUS	S	597,931	-	151,882	446,049	446,049	-	-
786		G-DGP	DGP	-	-	-	-	-	-	-
787		G-DGU	DGU	-	-	-	-	-	-	-
788		PTD	SO	21,834	11,112	4,300	6,422	6,422	-	-
787		G-SG	SG	-	-	-	-	-	-	-
788		G-SG	CAGW	113,437	113,321	115	-	-	-	-
789		G-SG	CAGE	-	-	-	-	-	-	-
788		G-SG	JBG	158,159	157,998	161	-	-	-	-
789		G-SG	CAGE	-	-	-	-	-	-	-
790				891,361	282,431	156,459	452,472	452,472	-	-
789										
790	394	Tools, Shop & Garage Equipment								
791		G-SITUS	S	2,904,082	-	737,672	2,166,409	2,166,409	-	-
790		G-DGP	DGP	-	-	-	-	-	-	-
791		G-SG	SG	-	-	-	-	-	-	-
792		PTD	SO	258,604	131,608	50,932	76,064	76,064	-	-
791		P	SE	-	-	-	-	-	-	-
792		G-DGU	DGU	-	-	-	-	-	-	-
793		G-SG	CAGW	527,192	526,655	537	-	-	-	-
792		G-SG	CAGE	-	-	-	-	-	-	-
793		G-SG	JBG	728,928	728,186	742	-	-	-	-
794		P	CAEW	-	-	-	-	-	-	-
793		P	CAEE	-	-	-	-	-	-	-
794		G-SG	CAGE	-	-	-	-	-	-	-
795		G-SG	CAGE	-	-	-	-	-	-	-
794				4,418,805	1,386,449	789,883	2,242,474	2,242,474	-	-
795										
796	395	Laboratory Equipment								
795		G-SITUS	S	1,918,526	-	487,329	1,431,197	1,431,197	-	-
796		G-DGP	DGP	-	-	-	-	-	-	-
797		G-DGU	DGU	-	-	-	-	-	-	-
796		PTD	SO	361,775	184,114	71,251	106,410	106,410	-	-
797		P	SE	-	-	-	-	-	-	-
798		G-SG	SG	-	-	-	-	-	-	-
797		G-SG	CAGW	339,761	339,415	346	-	-	-	-
798		G-SG	CAGE	-	-	-	-	-	-	-
799		G-SG	JBG	84,149	84,064	86	-	-	-	-
798		P	CAEW	-	-	-	-	-	-	-
799		P	CAEE	-	-	-	-	-	-	-
800		G-SG	CAGE	-	-	-	-	-	-	-
799		G-SG	CAGE	-	-	-	-	-	-	-
800				2,704,211	607,593	559,012	1,537,607	1,537,607	-	-
801										

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
800	396	Power Operated Equipment								
801		G-SITUS	S	8,092,451	-	2,055,582	6,036,869	6,036,869	-	-
802		G-DGP	DGP	-	-	-	-	-	-	-
801		G-SG	SG	-	-	-	-	-	-	-
802		PTD	SO	131,485	66,915	25,896	38,674	38,674	-	-
803		G-DGU	DGU	-	-	-	-	-	-	-
802		P	SE	-	-	-	-	-	-	-
803		G-SG	CAGW	552,662	552,100	563	-	-	-	-
804		G-SG	CAGE	-	-	-	-	-	-	-
803		G-SG	JBG	1,501,365	1,499,837	1,528	-	-	-	-
804		P	CAEW	-	-	-	-	-	-	-
805		P	CAEE	-	-	-	-	-	-	-
804		G-SG	CAGE	-	-	-	-	-	-	-
805		G-SG	CAGE	-	-	-	-	-	-	-
806				10,277,963	2,118,852	2,083,568	6,075,543	6,075,543	-	-
805	397	Communication Equipment								
806		G-SITUS	S	11,881,587	-	3,018,069	8,863,518	8,863,518	-	-
807		G-DGP	DGP	-	-	-	-	-	-	-
806		G-DGU	DGU	-	-	-	-	-	-	-
807		PTD	SO	3,991,232	2,031,207	786,066	1,173,958	1,173,958	-	-
808		CUST	CN	197,863	-	-	197,863	-	197,863	-
807		G-SG	SG	11,155	11,144	11	-	-	-	-
808		P	SE	-	-	-	-	-	-	-
809		G-SG	CAGW	6,506,416	6,499,793	6,622	-	-	-	-
808		G-SG	CAGE	-	-	-	-	-	-	-
809		P	JBG	707,181	707,181	-	-	-	-	-
810		P	CAEW	-	-	-	-	-	-	-
809		P	CAEE	-	-	-	-	-	-	-
810		G-SG	CAGE	-	-	-	-	-	-	-
811		G-SG	CAGE	-	-	-	-	-	-	-
810				23,295,433	9,249,324	3,810,769	10,235,339	10,037,476	197,863	-
811	398	Misc. Equipment								
811		G-SITUS	S	204,482	-	51,941	152,541	152,541	-	-
812		G-DGP	DGP	-	-	-	-	-	-	-
813		G-DGU	DGU	-	-	-	-	-	-	-
812		CUST	CN	14,941	-	-	14,941	-	14,941	-
813		PTD	SO	202,854	103,236	39,952	59,666	59,666	-	-
814		P	SE	-	-	-	-	-	-	-
813		G-SG	SG	-	-	-	-	-	-	-
814		G-SG	CAGW	86,192	86,104	88	-	-	-	-
815		G-SG	CAGE	-	-	-	-	-	-	-
814		G-SG	JBG	22,670	22,647	23	-	-	-	-
815		P	CAEW	-	-	-	-	-	-	-
816		P	CAEE	-	-	-	-	-	-	-
815		G-SG	CAGE	-	-	-	-	-	-	-
816				531,138	211,987	92,003	227,148	212,207	14,941	-
817	399	Coal Mine								
817		P	SE	-	-	-	-	-	-	-
818		P	CAEW	-	-	-	-	-	-	-
817		P	CAEE	-	-	-	-	-	-	-
818	MP	Unclassified Mine Plant	P	JBE	66,750,667	66,750,667	-	-	-	-
819				66,750,667	66,750,667	-	-	-	-	-
818	399L	WIDCO Capital Lease								
820		P	SE	-	-	-	-	-	-	-
819										
820										
821		Remove Capital Leases								
820										
821	1011390	General Capital Leases								
821		G-SITUS	S	-	-	-	-	-	-	-
822		P	CAGW	1,027,253	1,027,253	-	-	-	-	-
823		P	CAGE	-	-	-	-	-	-	-
822		PTD	SO	867,605	441,539	170,873	255,193	255,193	-	-
823				1,894,859	1,468,793	170,873	255,193	255,193	-	-
824										
823		Remove Capital Leases		(1,894,859)	(1,468,793)	(170,873)	(255,193)	(255,193)	-	-
824				-	-	-	-	-	-	-
825	1011392	General Vehicles Capital Leases								
825		LABOR	SO	-	-	-	-	-	-	-
826										
826		Remove Capital Leases								
827										
826										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
827	GP	Unclassified Gen Plant - Acct 300								
828		G-SITUS	S	-	-	-	-	-	-	-
827		PTD	SO	507,064	258,054	99,865	149,145	149,145	-	-
828		CUST	CN	-	-	-	-	-	-	-
829		G-SG	SG	-	-	-	-	-	-	-
828		G-SG	CAGE	-	-	-	-	-	-	-
829		G-DGU	CAGW	-	-	-	-	-	-	-
830				507,064	258,054	99,865	149,145	149,145	-	-
829										
830	399G	Unclassified Gen Plant - Acct 300								
831		G-SITUS	S	-	-	-	-	-	-	-
830		PTD	SO	-	-	-	-	-	-	-
831		G-SG	SG	-	-	-	-	-	-	-
832		G-DGP	DGP	-	-	-	-	-	-	-
831		G-DGU	DGU	-	-	-	-	-	-	-
832				-	-	-	-	-	-	-
833				-	-	-	-	-	-	-
832		TOTAL GENERAL PLANT		146,557,210	89,215,708	15,375,662	41,965,840	40,222,626	1,743,214	-
833										
834		Summary of General Plant by Factor								
833		S		47,130,454	-	11,971,714	35,158,740	35,158,740	-	-
834		JBG		3,658,124	3,655,121	3,004	-	-	-	-
835		JBE		66,752,030	66,752,030	-	-	-	-	-
834		SG		11,155	11,144	11	-	-	-	-
835		SO		18,083,836	9,203,177	3,561,581	5,319,078	5,319,078	-	-
836		SE		-	-	-	-	-	-	-
835		CN		1,743,214	-	-	1,743,214	-	1,743,214	-
836		DEU		-	-	-	-	-	-	-
837		CAGW		11,073,255	11,063,029	10,225	-	-	-	-
836		CAGE		-	-	-	-	-	-	-
837		CAEW		-	-	-	-	-	-	-
838		CAEE		-	-	-	-	-	-	-
837		SSGCT		-	-	-	-	-	-	-
838		SSGCH		-	-	-	-	-	-	-
839		Less Capital Leases		(1,894,859)	(1,468,793)	(170,873)	(255,193)	(255,193)	-	-
838		Total General Plant by Factor		146,557,210	89,215,708	15,375,662	41,965,840	40,222,626	1,743,214	-
839	301	Organization								
840		I-SITUS	S	-	-	-	-	-	-	-
839		PTD	SO	-	-	-	-	-	-	-
840		I-SG	CAGW	-	-	-	-	-	-	-
841		I-SG	CAGE	-	-	-	-	-	-	-
840		I-SG	SG	-	-	-	-	-	-	-
841				-	-	-	-	-	-	-
842	302	Franchise & Consent								
841		I-SITUS	S	-	-	-	-	-	-	-
842		I-SG	SG	-	-	-	-	-	-	-
843		I-SG	CAGW	-	-	-	-	-	-	-
842		I-SG	CAGE	-	-	-	-	-	-	-
843		I-SG	CAGW	40,603,923	34,731,254	5,872,669	-	-	-	-
844		I-SG	CAGE	-	-	-	-	-	-	-
843		I-DGP	DGP	-	-	-	-	-	-	-
844		I-DGU	DGU	-	-	-	-	-	-	-
845				40,603,923	34,731,254	5,872,669	-	-	-	-
844										
845	303	Miscellaneous Intangible Plant								
846		I-SITUS	S	1,465,232	36,952	671,787	756,493	756,493	-	-
845		I-SG	SG	127,234	108,832	18,402	-	-	-	-
846		PTD	SO	26,261,795	13,365,082	5,172,217	7,724,497	7,724,497	-	-
847		P	SE	-	-	-	-	-	-	-
846		CUST	CN	8,509,283	-	-	8,509,283	-	8,509,283	-
847		I-SG	CAGW	16,416,087	14,041,778	2,374,309	-	-	-	-
848		I-SG	CAGE	-	-	-	-	-	-	-
847		I-SG	JBG	10,663	9,121	1,542	-	-	-	-
848		P	CAEW	-	-	-	-	-	-	-
849		P	CAEE	-	-	-	-	-	-	-
848		I-SG	CAGE	-	-	-	-	-	-	-
849		I-SG	CAGE	-	-	-	-	-	-	-
850				52,790,293	27,561,764	8,238,256	16,990,273	8,480,990	8,509,283	-
849	303	Less Non-Utility Plant								
850		I-SITUS	S	-	-	-	-	-	-	-
851				52,790,293	27,561,764	8,238,256	16,990,273	8,480,990	8,509,283	-
850	IP	Unclassified Intangible Plant - Acct 300								
851		I-SITUS	S	-	-	-	-	-	-	-
852		I-SG	SG	-	-	-	-	-	-	-
851		I-DGU	DGU	-	-	-	-	-	-	-
852		PTD	SO	-	-	-	-	-	-	-
853				-	-	-	-	-	-	-
852				-	-	-	-	-	-	-
853		TOTAL INTANGIBLE PLANT		93,394,216	62,293,018	14,110,925	16,990,273	8,480,990	8,509,283	-
854										

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
853	Summary of Intangible Plant by Factor									
854			S	1,465,232	36,952	671,787	756,493	756,493	-	-
855			JBG	10,663	9,121	1,542	-	-	-	-
854			JBE	-	-	-	-	-	-	-
855			SG	127,234	108,832	18,402	-	-	-	-
856			SO	26,261,795	13,365,082	5,172,217	7,724,497	7,724,497	-	-
855			CN	8,509,283	-	-	8,509,283	-	8,509,283	-
856			CAGW	57,020,010	48,773,032	8,246,978	-	-	-	-
857			CAGE	-	-	-	-	-	-	-
856			CAEW	-	-	-	-	-	-	-
857			CAEE	-	-	-	-	-	-	-
858			SSGCT	-	-	-	-	-	-	-
857			SSGCH	-	-	-	-	-	-	-
858			SE	-	-	-	-	-	-	-
859	Total Intangible Plant by Factor			93,394,216	62,293,018	14,110,925	16,990,273	8,480,990	8,509,283	-
858	Summary of Unclassified Plant (Account 106)									
859			DP	882,701	-	-	882,701	882,701	-	-
860			DS0	-	-	-	-	-	-	-
859			GP	507,064	258,054	99,865	149,145	149,145	-	-
860			HP	-	-	-	-	-	-	-
861			NP	-	-	-	-	-	-	-
860			OP	-	-	-	-	-	-	-
861			TP	69,770	-	69,770	-	-	-	-
862			TS0	-	-	-	-	-	-	-
861			IP	-	-	-	-	-	-	-
862			MP	-	66,750,667	-	-	-	-	-
863			SP	197,157	197,157	-	-	-	-	-
862	Total Unclassified Plant by Factor			1,656,691	67,205,877	169,635	1,031,846	1,031,846	-	-
863										
864	TOTAL ELECTRIC PLANT IN SERVICE			1,655,504,559	883,089,392	303,513,053	468,902,113	458,649,617	10,252,497	-
863	Summary of Electric Plant by Factor									
864			S	458,154,652	(350,082)	12,643,501	445,861,234	445,861,234	-	-
865			SE	-	-	-	-	-	-	-
864			JBG	263,068,074	251,392,765	11,675,309	-	-	-	-
865			JBE	66,752,030	66,752,030	-	-	-	-	-
866			SG	604,583	317,132	287,451	-	-	-	-
865			SO	44,345,632	22,568,258	8,733,798	13,043,575	13,043,575	-	-
866			CN	10,252,497	-	-	10,252,497	-	10,252,497	-
867			DEU	-	-	-	-	-	-	-
866			CAGW	814,221,950	543,878,083	270,343,868	-	-	-	-
867			CAGE	-	-	-	-	-	-	-
868			CAEW	-	-	-	-	-	-	-
867			CAEE	-	-	-	-	-	-	-
868			SSGCH	-	-	-	-	-	-	-
869			SSGCT	-	-	-	-	-	-	-
868			Less Capital Leases	(1,894,859)	(1,468,793)	(170,873)	(255,193)	(255,193)	-	-
869				1,655,504,559	883,089,392	303,513,053	468,902,113	458,649,617	10,252,497	-
870	105	Plant Held For Future Use								
869		DPW	S	-	-	-	-	-	-	-
870		P	SG	-	-	-	-	-	-	-
871		T	SG	-	-	-	-	-	-	-
870		P	SG	-	-	-	-	-	-	-
871		P	SE	5,534	5,534	-	-	-	-	-
872		P	SG	-	-	-	-	-	-	-
871		P	CAGW	38,221	38,221	-	-	-	-	-
872		P	CAGE	-	-	-	-	-	-	-
873		P	CAEW	-	-	-	-	-	-	-
872		P	CAEE	-	-	-	-	-	-	-
873				43,755	43,755	-	-	-	-	-
874										
873	114	Electric Plant Acquisition Adjustments								
874		P	S	-	-	-	-	-	-	-
875		P	SG	-	-	-	-	-	-	-
874		P	CAGW	-	-	-	-	-	-	-
875		P	CAGE	-	-	-	-	-	-	-
876		P	DGP	-	-	-	-	-	-	-
875				-	-	-	-	-	-	-
876										
877	115	Accum Provision for Asset Acquisition Adjustments								
876		P	S	-	-	-	-	-	-	-
877		P	SG	-	-	-	-	-	-	-
878		P	CAGW	-	-	-	-	-	-	-
877		P	CAGE	-	-	-	-	-	-	-
878		P	DGP	-	-	-	-	-	-	-
879				-	-	-	-	-	-	-
878										
879	120	Nuclear Fuel								
880		P	SE	-	-	-	-	-	-	-
879				-	-	-	-	-	-	-
880										
881	124	Weatherization								
880		DMSC	S	1,958,027	-	-	1,958,027	-	-	1,958,027
881		DMSC	SO	(305)	-	-	(305)	-	-	(305)
882				1,957,722	-	-	1,957,722	-	-	1,957,722
881										

<u>Description of Account Summary:</u>					WASHINGTON								
					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>		
882	182W	Weatherization											
883			DMSC	S	-	-	-	-	-	-	-	-	-
882			DMSC	SG	-	-	-	-	-	-	-	-	-
883			DMSC	SGCT	-	-	-	-	-	-	-	-	-
884			DMSC	SO	-	-	-	-	-	-	-	-	-
884					-	-	-	-	-	-	-	-	-
885	186W	Weatherization											
884			DMSC	S	-	-	-	-	-	-	-	-	-
885			DMSC	CN	-	-	-	-	-	-	-	-	-
886			DMSC	CNP	-	-	-	-	-	-	-	-	-
885			DMSC	SG	-	-	-	-	-	-	-	-	-
886			DMSC	SO	-	-	-	-	-	-	-	-	-
887					-	-	-	-	-	-	-	-	-
886					-	-	-	-	-	-	-	-	-
887		Total Weatherization			1,957,722	-	-	1,957,722	-	-	-	-	1,957,722
888													
887	151	Fuel Stock											
888			P	DEU	-	-	-	-	-	-	-	-	-
889			P	SE	-	-	-	-	-	-	-	-	-
888			P	CAEW	(0)	(0)	-	-	-	-	-	-	-
889			P	CAEE	-	-	-	-	-	-	-	-	-
890			P	JBE	-	-	-	-	-	-	-	-	-
889			P	CAEE	-	-	-	-	-	-	-	-	-
890			P	CAEE	-	-	-	-	-	-	-	-	-
891					(0)	(0)	-	-	-	-	-	-	-
890													
891	152	Fuel Stock - Undistributed											
892			P	SE	-	-	-	-	-	-	-	-	-
891			P	CAEW	-	-	-	-	-	-	-	-	-
892			P	CAEE	-	-	-	-	-	-	-	-	-
893					-	-	-	-	-	-	-	-	-
892													
893	25316	DG&T Working Capital Deposit											
894			P	SE	-	-	-	-	-	-	-	-	-
893			P	CAEW	-	-	-	-	-	-	-	-	-
894			P	CAEE	-	-	-	-	-	-	-	-	-
895					-	-	-	-	-	-	-	-	-
894													
895	25317	DG&T Working Capital Deposit											
896			P	SE	-	-	-	-	-	-	-	-	-
895			P	CAEW	-	-	-	-	-	-	-	-	-
896			P	CAEE	-	-	-	-	-	-	-	-	-
897					-	-	-	-	-	-	-	-	-
896													
897	25319	Provo Working Capital Deposit											
898			P	SE	-	-	-	-	-	-	-	-	-
897			P	CAEW	-	-	-	-	-	-	-	-	-
898			P	CAEE	-	-	-	-	-	-	-	-	-
899					-	-	-	-	-	-	-	-	-
898													
899		Total Fuel Stock			(0)	(0)	-	-	-	-	-	-	-
900	154	Materials and Supplies											
899			MSS	S	0	0	0	0	0	-	-	-	-
900			MSS	SG	(0)	(0)	(0)	(0)	(0)	-	-	-	-
901			MSS	SE	-	-	-	-	-	-	-	-	-
900			MSS	SO	-	-	-	-	-	-	-	-	-
901			MSS	SNPPS	-	-	-	-	-	-	-	-	-
902			MSS	SNPPH	-	-	-	-	-	-	-	-	-
901			MSS	SNPD	0	0	0	0	0	-	-	-	-
902			MSS	SNPT	-	-	-	-	-	-	-	-	-
903			MSS	DGU	-	-	-	-	-	-	-	-	-
902			MSS	DGP	-	-	-	-	-	-	-	-	-
903			MSS	JBE	-	-	-	-	-	-	-	-	-
904			MSS	SNPP	-	-	-	-	-	-	-	-	-
903			MSS	CAGW	(0)	(0)	(0)	(0)	(0)	-	-	-	-
904			MSS	CAGE	-	-	-	-	-	-	-	-	-
905			MSS	JBG	(0)	(0)	(0)	(0)	(0)	-	-	-	-
904			MSS	CAEW	-	-	-	-	-	-	-	-	-
905			MSS	CAEE	-	-	-	-	-	-	-	-	-
906			MSS	CAGE	-	-	-	-	-	-	-	-	-
905					0	0	0	0	0	-	-	-	-
906													
907	163	Stores Expense Undistributed											
906			MSS	SO	-	-	-	-	-	-	-	-	-
907					-	-	-	-	-	-	-	-	-
908					-	-	-	-	-	-	-	-	-
907													
908	25318	Provo Working Capital Deposit											
909			MSS	SNPPS	-	-	-	-	-	-	-	-	-
908			MSS	CAGW	-	-	-	-	-	-	-	-	-
909			MSS	CAGE	-	-	-	-	-	-	-	-	-
910					-	-	-	-	-	-	-	-	-
909													
910		Total Materials & Supplies			0	0	0	0	0	-	-	-	-
911													

					WASHINGTON						
Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
910	165	Prepayments									
911		DMSC	S	-	-	-	-	-	-	-	-
912		GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
911		PT	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
912		PT	CAGW	-	-	-	-	-	-	-	-
913		PT	CAGE	-	-	-	-	-	-	-	-
912		P	CAEW	-	-	-	-	-	-	-	-
913		P	CAEE	-	-	-	-	-	-	-	-
914		P	SE	-	-	-	-	-	-	-	-
913		PTD	SO	-	-	-	-	-	-	-	-
					(0)	(0)	(0)	(0)	(0)	(0)	-
914	182M	Misc Regulatory Assets									
915		P	S	12,474,071	12,474,071	-	-	-	-	-	-
916		DEFSG	SG	-	-	-	-	-	-	-	-
915		P	CAGE	-	-	-	-	-	-	-	-
916		P	CAGE	-	-	-	-	-	-	-	-
917		P	CAGW	381,179	381,179	-	-	-	-	-	-
916		P	JBG	-	-	-	-	-	-	-	-
917		P	SE	-	-	-	-	-	-	-	-
918		P	CAEW	-	-	-	-	-	-	-	-
917		P	CAEE	-	-	-	-	-	-	-	-
918		T	SO	55,396	-	55,396	-	-	-	-	-
					12,910,645	12,855,249	55,396	-	-	-	-
918	186M	Misc Deferred Debits									
920		T	S	-	-	-	-	-	-	-	-
919		P	CAEW	-	-	-	-	-	-	-	-
920		P	CAEE	-	-	-	-	-	-	-	-
921		DEFSG	SG	(0)	(0)	(0)	-	-	-	-	-
920		LABOR	SO	-	-	-	-	-	-	-	-
921		P	SE	-	-	-	-	-	-	-	-
922		P	CAGW	1,669,548	1,669,548	-	-	-	-	-	-
921		DEFSG	CAGE	-	-	-	-	-	-	-	-
922		P	CAEW	-	-	-	-	-	-	-	-
923		P	CAEE	-	-	-	-	-	-	-	-
922		P	JBE	186,540	186,540	-	-	-	-	-	-
923		GP	EXCTAX	-	-	-	-	-	-	-	-
					1,856,088	1,856,088	(0)	-	-	-	-
924		Working Capital									
925	CWC	Cash Working Capital									
924		CWC	S	28,493,964	19,879,157	4,582,114	4,032,693	2,719,707	1,089,502	223,483	-
925		CWC	SO	-	-	-	-	-	-	-	-
926		CWC	SE	-	-	-	-	-	-	-	-
					28,493,964	19,879,157	4,582,114	4,032,693	2,719,707	1,089,502	223,483
927	OWC	Other Working Capital									
926	131	Cash	GP	-	-	-	-	-	-	-	-
927	135	Working Funds	GP	-	-	-	-	-	-	-	-
928	141	Other Accounts Receivable	GP	-	-	-	-	-	-	-	-
927	143	Other Accounts Receivable	GP	0	0	0	0	0	0	0	-
928	232	Accounts Payable	PTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
929	232	Accounts Payable	PTD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
928	232	Accounts Payable	P	-	-	-	-	-	-	-	-
929	232	Accounts Payable	T	-	-	-	-	-	-	-	-
930	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-	-
929	2533	Other Deferred Credits - M	P	0	0	-	-	-	-	-	-
930	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-	-
931	2533	Other Deferred Credits - M	P	-	-	-	-	-	-	-	-
930	230	Asset Retirement Obligatic	P	-	-	-	-	-	-	-	-
931	230	Asset Retirement Obligatic	P	-	-	-	-	-	-	-	-
932	230	Asset Retirement Obligatic	P	-	-	-	-	-	-	-	-
931	230	Asset Retirement Obligatic	P	-	-	-	-	-	-	-	-
932	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-	-
933	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-	-
932	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-	-
933	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-	-
934	2533	Cholla Reclamation	P	-	-	-	-	-	-	-	-
					0	0	0	0	0	0	-
934		Total Working Capital		28,493,964	19,879,157	4,582,114	4,032,693	2,719,707	1,089,502	223,483	-
934		Miscellaneous Rate Base									
935	18221	Unrec Plant & Reg Study Costs									
936		P	S	-	-	-	-	-	-	-	-
935				-	-	-	-	-	-	-	-
936				-	-	-	-	-	-	-	-
937				-	-	-	-	-	-	-	-
936	18222	Nuclear Plant - Trojan									
937		P	S	-	-	-	-	-	-	-	-
938		P	TROJP	-	-	-	-	-	-	-	-
937		P	TROJD	-	-	-	-	-	-	-	-
938				-	-	-	-	-	-	-	-
939				-	-	-	-	-	-	-	-
938				-	-	-	-	-	-	-	-
939				-	-	-	-	-	-	-	-

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
940	1869	Misc Deferred Debits-Trojan								
939		P	S	-	-	-	-	-	-	-
940		P	SNPPN	-	-	-	-	-	-	-
941				-	-	-	-	-	-	-
940				-	-	-	-	-	-	-
941		TOTAL MISCELLANEOUS RATE BASE		-	-	-	-	-	-	-
942				-	-	-	-	-	-	-
941		TOTAL RATE BASE ADDITIONS		45,262,175	34,634,250	4,637,510	5,990,415	2,719,707	1,089,502	2,181,206
942	235	Customer Service Deposits								
943		CUST	S	(3,236,612)	-	-	(3,236,612)	-	(3,236,612)	-
942		CUST	CN	-	-	-	-	-	-	-
943				(3,236,612)	-	-	(3,236,612)	-	(3,236,612)	-
944				-	-	-	-	-	-	-
943	2281	Prov for Property Insuranc	PTD	SO	-	-	-	-	-	-
944	2282	Prov for Injuries & Damag	PTD	SO	(455,824)	(231,977)	(89,774)	(134,073)	(134,073)	-
945	2283	Prov for Pensions and Ber	PTD	SO	(232,873)	(118,513)	(45,864)	(68,496)	(68,496)	-
944	2283	Prov for Pensions and Ber	PTD	S	-	-	-	-	-	-
945	254	Reg Liabilities - Insurance	PTD	SO	-	-	-	-	-	-
946				(688,697)	(350,490)	(135,638)	(202,569)	(202,569)	-	-
945				-	-	-	-	-	-	-
946	22841	Accum Misc Oper Provisions - Other								
947		P	S	-	-	-	-	-	-	-
946		P	CAGW	(335,802)	(335,802)	-	-	-	-	-
947				(335,802)	(335,802)	-	-	-	-	-
948				-	-	-	-	-	-	-
947	22842	Accum Misc Oper Prov-Tr	P	TROJD	-	-	-	-	-	-
948	230	Asset Retirement Obligatic	P	TROJP	384,827	384,827	-	-	-	-
949	254105	ARO Regulatory Liability	P	TROJP	-	-	-	-	-	-
948	254	Regulatory Liability	P	CAEE	-	-	-	-	-	-
949	254	Regulatory Liability	P	SE	-	-	-	-	-	-
950	254		P	S	86	86	-	-	-	-
949					384,912	384,912	-	-	-	-
950				-	-	-	-	-	-	-
951	252	Customer Advances for Construction								
950		DPW	S	(162,156)	-	-	(162,156)	(162,156)	-	-
951		T	SG	18,277	-	18,277	-	-	-	-
952		T	CAGE	-	-	-	-	-	-	-
951		DPW	CAGW	-	-	-	-	-	-	-
952		CUST	CN	-	-	-	-	-	-	-
953				(143,879)	-	18,277	(162,156)	(162,156)	-	-
952				-	-	-	-	-	-	-
953	25398	SO2 Emissions								
954		P	S	(1,721,174)	(1,721,174)	-	-	-	-	-
953				(1,721,174)	(1,721,174)	-	-	-	-	-
954				-	-	-	-	-	-	-
955	25399	Other Deferred Credits								
954		P	S	(361,553)	(361,553)	-	-	-	-	-
955		GP	GPS	-	-	-	-	-	-	-
956		GP	SO	-	-	-	-	-	-	-
955		P	CAGW	(249)	(249)	-	-	-	-	-
956		P	CAGE	-	-	-	-	-	-	-
957		P	SG	(725,253)	(725,253)	-	-	-	-	-
956		P	CAEW	(297)	(297)	-	-	-	-	-
957		P	CAEE	-	-	-	-	-	-	-
958		P	SE	-	-	-	-	-	-	-
957				(1,087,352)	(1,087,352)	-	-	-	-	-
958				-	-	-	-	-	-	-
959	190	Accumulated Deferred Income Taxes								
958		P	S	653,175	653,175	-	-	-	-	-
959		CUST	CN	(0)	-	-	(0)	-	(0)	-
960		LABOR	SO	(8)	(4)	(1)	(4)	(3)	(1)	-
959		P	IBT	-	-	-	-	-	-	-
960		CUST	BADDEBT	(0)	-	-	(0)	-	(0)	-
961		P	TROJD	0	0	-	-	-	-	-
960		P	SG	0	0	-	-	-	-	-
961		P	SE	0	0	-	-	-	-	-
962		PTD	SNP	-	-	-	-	-	-	-
961		P	CAGW	0	0	-	-	-	-	-
962		P	CAGE	-	-	-	-	-	-	-
963		P	CAEW	0	0	-	-	-	-	-
962		P	CAEE	-	-	-	-	-	-	-
963		P	JBE	(7,912,316)	(7,912,316)	-	-	-	-	-
964		DPW	SNPD	(0)	-	-	(0)	(0)	-	-
963				-	-	-	-	-	-	-
964				(7,259,149)	(7,259,144)	(1)	(4)	(3)	(1)	-
965				-	-	-	-	-	-	-
964	281	Accumulated Deferred Income Taxes								
965		P	S	-	-	-	-	-	-	-
966		PT	SG	0	0	0	-	-	-	-
965		PT	CAGW	-	-	-	-	-	-	-
966		PT	CAGE	-	-	-	-	-	-	-
967		T	SNPT	-	-	-	-	-	-	-
966				0	0	0	-	-	-	-
967				-	-	-	-	-	-	-

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
968	282	Accumulated Deferred Income Taxes								
967		GP	S	(217,245,888)	(109,776,609)	(46,265,694)	(61,203,585)	(59,774,735)	(1,428,850)	-
968		ACCMDIT	DITBAL	0	0	0	0	0	0	-
969		GP	SCHMDEXP	1,901,316	960,755	404,913	535,648	523,143	12,505	-
968		LABOR	SO	(0)	(0)	(0)	(0)	(0)	(0)	-
969		PTD	SNP	-	-	-	-	-	-	-
970		P	CAGW	(6,726,370)	(6,726,370)	-	-	-	-	-
969		P	CAGE	-	-	-	-	-	-	-
970		P	CAEW	-	-	-	-	-	-	-
971		P	CAEE	-	-	-	-	-	-	-
970		P	SE	-	-	-	-	-	-	-
971		P	JBG	(844,233)	(844,233)	-	-	-	-	-
972		P	SG	869,672	869,672	-	-	-	-	-
971				(222,045,503)	(115,516,786)	(45,860,781)	(60,667,937)	(59,251,592)	(1,416,344)	-
972										
973	283	Accumulated Deferred Income Taxes								
972		GP	S	(2,723,594)	(1,376,260)	(580,029)	(767,304)	(749,391)	(17,913)	-
973		P	SG	(0)	(0)	-	-	-	-	-
974		P	SE	0	0	-	-	-	-	-
973		LABOR	SO	(21,023)	(9,161)	(1,514)	(10,348)	(7,282)	(3,065)	-
974		GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	-
975		PTD	SNP	(0)	(0)	(0)	(0)	(0)	-	-
974		P	TROJD	-	-	-	-	-	-	-
975		PTD	SNPD	-	-	-	-	-	-	-
976		P	CAGW	(144,661)	(144,661)	-	-	-	-	-
975		P	CAGE	-	-	-	-	-	-	-
976		P	CAEW	-	-	-	-	-	-	-
977		P	CAEE	-	-	-	-	-	-	-
976		P	JBE	-	-	-	-	-	-	-
977		P	SGCT	-	-	-	-	-	-	-
977				(2,889,278)	(1,530,083)	(581,544)	(777,652)	(756,673)	(20,979)	-
978										
979		TOTAL ACCUMULATED DEF INCOME TAX		(232,193,930)	(124,306,013)	(46,442,325)	(61,445,593)	(60,008,268)	(1,437,325)	-
978	255	Accumulated Investment Tax Credit								
979		PTD	S	-	-	-	-	-	-	-
980		PTD	ITC84	(66,189)	(33,685)	(13,036)	(19,469)	(19,469)	-	-
979		PTD	ITC85	(232,910)	(118,532)	(45,871)	(68,507)	(68,507)	-	-
980		PTD	ITC86	(132,187)	(67,272)	(26,034)	(38,881)	(38,881)	-	-
981		PTD	ITC88	(24,753)	(12,597)	(4,875)	(7,281)	(7,281)	-	-
980		PTD	ITC89	(57,085)	(29,051)	(11,243)	(16,791)	(16,791)	-	-
981		PTD	ITC90	(10,204)	(5,193)	(2,010)	(3,001)	(3,001)	-	-
982		PTD	CAGE	-	-	-	-	-	-	-
981				(523,328)	(266,331)	(103,069)	(153,929)	(153,929)	-	-
982										
983		TOTAL RATE BASE DEDUCTIONS		(239,545,863)	(127,682,250)	(46,662,754)	(65,200,859)	(60,526,922)	(4,673,937)	-
982										
983										
984										
983	108SP	Steam Prod Plant Accumulated Depr								
984		P	S	-	-	-	-	-	-	-
985		P	DGP	-	-	-	-	-	-	-
984		P	DGU	-	-	-	-	-	-	-
985		P	SG	-	-	-	-	-	-	-
986		P	CAGW	(15,082,518)	(15,082,518)	-	-	-	-	-
985		P	CAGE	-	-	-	-	-	-	-
986		P	JBG	(112,606,003)	(112,606,003)	-	-	-	-	-
987		P	CAGE	-	-	-	-	-	-	-
986				(127,688,520)	(127,688,520)	-	-	-	-	-
987										
988	108NP	Nuclear Prod Plant Accumulated Depr								
987		P	DGP	-	-	-	-	-	-	-
988		P	DGU	-	-	-	-	-	-	-
989		P	SG	-	-	-	-	-	-	-
988				-	-	-	-	-	-	-
989				-	-	-	-	-	-	-
990				-	-	-	-	-	-	-
989	108HP	Hydraulic Prod Plant Accum Depr								
990		P	S	-	-	-	-	-	-	-
991		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
990		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
991		Pre-Merger Pacific	P	CAGW	(47,582,293)	(47,582,293)	-	-	-	-
992		Pre-Merger Utah	P	CAGE	-	-	-	-	-	-
991		Post-Merger Pacific	P	CAGW	-	-	-	-	-	-
992		Post-Merger Utah	P	CAGE	-	-	-	-	-	-
993				(47,582,293)	(47,582,293)	-	-	-	-	-
992										
993	108OP	Other Production Plant - Accum Depr								
994		P	S	-	-	-	-	-	-	-
993		P	DGU	-	-	-	-	-	-	-
994		P	DGP	-	-	-	-	-	-	-
995		P	SG	-	-	-	-	-	-	-
994		P	CAGW	(59,017,039)	(59,017,039)	-	-	-	-	-
995		P	CAGE	-	-	-	-	-	-	-
996		P	CAGE	-	-	-	-	-	-	-
995				(59,017,039)	(59,017,039)	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
996										
997	108EP	Experimental Plant - Accum Depr								
996		P	DGP	-	-	-	-	-	-	-
997		P	SG	-	-	-	-	-	-	-
998				-	-	-	-	-	-	-
997										
998		TOTAL PRODUCTION PLANT DEPRECIATION		(234,287,852)	(234,287,852)	-	-	-	-	-
999										
998		Summary of Prod Plant Depreciation by Factor								
999		S		-	-	-	-	-	-	-
1000		DGP		-	-	-	-	-	-	-
999		DGU		-	-	-	-	-	-	-
1000		SG		-	-	-	-	-	-	-
1001		CAGW		(121,681,849)	(121,681,849)	-	-	-	-	-
1000		CAGE		-	-	-	-	-	-	-
1001		JBG		(112,606,003)	(112,606,003)	-	-	-	-	-
1002		SSGCT		-	-	-	-	-	-	-
1001		Total of Prod Plant Depreciation by Factor		(234,287,852)	(234,287,852)	-	-	-	-	-
1002										
1003										
1002	108TP	Transmission Plant Accumulated Depr								
1003		T	DGP	-	-	-	-	-	-	-
1004		T	DGU	-	-	-	-	-	-	-
1003		T	CAGW	(98,810,811)	-	(98,810,811)	-	-	-	-
1004		T	CAGE	-	-	-	-	-	-	-
1005		T	JBG	(9,785,440)	-	(9,785,440)	-	-	-	-
1004		T	SG	(106,435)	-	(106,435)	-	-	-	-
1005		TOTAL TRANS PLANT ACCUM DEPR		(108,702,686)	-	(108,702,686)	-	-	-	-
1006	108360	Land and Land Rights								
1005		DPW	S	(136,215)	-	-	(136,215)	(136,215)	-	-
1006				(136,215)	-	-	(136,215)	(136,215)	-	-
1007										
1006	108361	Structures and Improvements								
1007		DPW	S	(639,539)	-	-	(639,539)	(639,539)	-	-
1008				(639,539)	-	-	(639,539)	(639,539)	-	-
1007										
1008	108362	Station Equipment								
1009		DPW	S	(15,590,132)	-	-	(15,590,132)	(15,590,132)	-	-
1008				(15,590,132)	-	-	(15,590,132)	(15,590,132)	-	-
1009										
1010	108363	Storage Battery Equipment								
1009		DPW	S	-	-	-	-	-	-	-
1010				-	-	-	-	-	-	-
1011										
1010	108364	Poles, Towers & Fixtures								
1011		DPW	S	(49,435,316)	-	-	(49,435,316)	(49,435,316)	-	-
1012				(49,435,316)	-	-	(49,435,316)	(49,435,316)	-	-
1011										
1012	108365	Overhead Conductors								
1013		DPW	S	(29,234,036)	-	-	(29,234,036)	(29,234,036)	-	-
1012				(29,234,036)	-	-	(29,234,036)	(29,234,036)	-	-
1013										
1014	108366	Underground Conduit								
1013		DPW	S	(10,945,781)	-	-	(10,945,781)	(10,945,781)	-	-
1014				(10,945,781)	-	-	(10,945,781)	(10,945,781)	-	-
1015										
1014	108367	Underground Conductors								
1015		DPW	S	(9,516,060)	-	-	(9,516,060)	(9,516,060)	-	-
1016				(9,516,060)	-	-	(9,516,060)	(9,516,060)	-	-
1015										
1016	108368	Line Transformers								
1017		DPW	S	(44,447,505)	-	-	(44,447,505)	(44,447,505)	-	-
1016				(44,447,505)	-	-	(44,447,505)	(44,447,505)	-	-
1017										
1018	108369	Services								
1017		DPW	S	(18,439,235)	-	-	(18,439,235)	(18,439,235)	-	-
1018				(18,439,235)	-	-	(18,439,235)	(18,439,235)	-	-
1019										
1018	108370	Meters								
1019		DPW	S	(1,929,851)	-	-	(1,929,851)	(1,929,851)	-	-
1020				(1,929,851)	-	-	(1,929,851)	(1,929,851)	-	-
1019										
1020										
1021										
1020	108371	Installations on Customers' Premises								
1021		DPW	S	(281,486)	-	-	(281,486)	(281,486)	-	-
1022				(281,486)	-	-	(281,486)	(281,486)	-	-
1021										
1022	108372	Leased Property								
1023		DPW	S	-	-	-	-	-	-	-
1022				-	-	-	-	-	-	-
1023										
1024	108373	Street Lights								
1023		DPW	S	(2,201,466)	-	-	(2,201,466)	(2,201,466)	-	-
1024				(2,201,466)	-	-	(2,201,466)	(2,201,466)	-	-
1025										

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1024	108D00	Unclassified Dist Plant - Acct 300							
1025		DPW	S	-	-	-	-	-	-
1026				-	-	-	-	-	-
1027	108DS	Unclassified Dist Sub Plant - Acct 300							
1027		DPW	S	-	-	-	-	-	-
1028				-	-	-	-	-	-
1028	108DP	Unclassified Dist Sub Plant - Acct 300							
1027		DPW	S	100,415	-	-	100,415	100,415	-
1028				100,415	-	-	100,415	100,415	-
1029									
1029		TOTAL DISTRIBUTION PLANT DEPR		(182,696,207)	-	-	(182,696,207)	(182,696,207)	-
1030									
1029		Summary of Distribution Plant Depr by Factor							
1030		S		(182,696,207)	-	-	(182,696,207)	(182,696,207)	-
1031		0							
1030		Total Distribution Depreciation by Factor		(182,696,207)	-	-	(182,696,207)	(182,696,207)	-
1031	108GP	General Plant Accumulated Depr							
1032		G-SITUS	S	(18,470,786)	-	(4,691,807)	(13,778,980)	(13,778,980)	-
1031		G-DGP	DGP	-	-	-	-	-	-
1032		G-DGU	DGU	-	-	-	-	-	-
1033		G-SG	SG	1	1	0	-	-	-
1032		CUST	CN	(608,530)	-	-	(608,530)	-	(608,530)
1033		PTD	SO	(5,399,791)	(2,748,047)	(1,063,480)	(1,588,264)	(1,588,264)	-
1034		P	SE	-	-	-	-	-	-
1033		G-SG	CAGW	(3,559,858)	(3,556,235)	(3,623)	-	-	-
1034		G-SG	CAGE	-	-	-	-	-	-
1035		G-SG	JBG	(1,087,426)	(1,086,319)	(1,107)	-	-	-
1034		P	CAEW	-	-	-	-	-	-
1035		P	CAEE	-	-	-	-	-	-
1036		G-SG	CAGE	-	-	-	-	-	-
1035		G-SG	CAGE	-	-	-	-	-	-
1036				(29,126,390)	(7,390,600)	(5,760,017)	(15,975,774)	(15,367,244)	(608,530)
1037									
1037	108MP	Mining Plant Accumulated Depr.							
1038		P	S	-	-	-	-	-	-
1037		P	CAEW	-	-	-	-	-	-
1038		P	CAEE	-	-	-	-	-	-
1039		P	JBE	(34,513,081)	(34,513,081)	-	-	-	-
1038				(34,513,081)	(34,513,081)	-	-	-	-
1039	108MP	Less Centralia Situs Depreciation							
1040		P	S	-	-	-	-	-	-
1039				(34,513,081)	(34,513,081)	-	-	-	-
1040									
1041	1081390	Accum Depr - Capital Lease							
1040		PTD	SO	-	-	-	-	-	-
1041				-	-	-	-	-	-
1042				-	-	-	-	-	-
1041		Remove Capital Leases		-	-	-	-	-	-
1042				-	-	-	-	-	-
1043				-	-	-	-	-	-
1042	1081399	Accum Depr - Capital Lease							
1043		P	S	-	-	-	-	-	-
1044		P	SE	-	-	-	-	-	-
1043				-	-	-	-	-	-
1044				-	-	-	-	-	-
1045		Remove Capital Leases		-	-	-	-	-	-
1044				-	-	-	-	-	-
1045				-	-	-	-	-	-
1046				-	-	-	-	-	-
1045		TOTAL GENERAL PLANT ACCUM DEPR		(63,639,472)	(41,903,681)	(5,760,017)	(15,975,774)	(15,367,244)	(608,530)
1046									
1047									
1046									
1047		Summary of General Depreciation by Factor							
1048		S		(18,470,786)	-	(4,691,807)	(13,778,980)	(13,778,980)	-
1047		DGP		-	-	-	-	-	-
1048		DGU		-	-	-	-	-	-
1049		SE		-	-	-	-	-	-
1048		SO		(5,399,791)	(2,748,047)	(1,063,480)	(1,588,264)	(1,588,264)	-
1049		CN		(608,530)	-	-	(608,530)	-	(608,530)
1050		SG		1	1	0	-	-	-
1049		DEU		-	-	-	-	-	-
1050		CAGW		(3,559,858)	(3,556,235)	(3,623)	-	-	-
1051		CAGE		-	-	-	-	-	-
1050		CAEW		-	-	-	-	-	-
1051		CAEE		-	-	-	-	-	-
1052		SSGCT		-	-	-	-	-	-
1051		JBG		(1,087,426)	(1,086,319)	(1,107)	-	-	-
1052		Remove Capital Leases		-	-	-	-	-	-
1053		Total General Depreciation by Factor		(29,126,390)	(7,390,600)	(5,760,017)	(15,975,774)	(15,367,244)	(608,530)
1052									
1053									

Description of Account Summary:			WASHINGTON						
			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
			(589,326,216)	(276,191,533)	(114,462,702)	(198,671,981)	(198,063,451)	(608,530)	-
1054	TOTAL ACCUM DEPR - PLANT IN SERVICE								
1053	111SP	Accum Prov for Amort-Steam							
1054		P	CAGW	-	-	-	-	-	-
1055		P	CAGW	-	-	-	-	-	-
1054		P	CAGE	-	-	-	-	-	-
1055		P	SG	-	-	-	-	-	-
1056				-	-	-	-	-	-
1055									
1056									
1057	111GP	Accum Prov for Amort-General							
1056		G-SITUS	S	(1,704,011)	-	(432,840)	(1,271,171)	(1,271,171)	-
1057		CUST	CN	(217,231)	-	-	(217,231)	-	(217,231)
1058		I-SG	SG	-	-	-	-	-	-
1057		PTD	SO	(828,565)	(421,671)	(163,184)	(243,709)	(243,709)	-
1058		I-SG	CAGW	-	-	-	-	-	-
1059		I-SG	CAGE	-	-	-	-	-	-
1058		P	CAEW	-	-	-	-	-	-
1059		P	CAEE	-	-	-	-	-	-
1060		P	SE	-	-	-	-	-	-
1059				(2,749,807)	(421,671)	(596,024)	(1,732,111)	(1,514,881)	(217,231)
1060									
1061									
1060	111HP	Accum Prov for Amort-Hydro							
1061		Pre-Merger Pacific	P	DGP	-	-	-	-	-
1062		Pre-Merger Utah	P	DGU	-	-	-	-	-
1061		Post-Merger Pacific	P	SG	-	-	-	-	-
1062		Post-Merger Pacific	P	CAGW	(107,222)	(107,222)	-	-	-
1063		Post-Merger Pacific	P	CAGE	-	-	-	-	-
1062		Post-Merger Utah	P	CAGE	-	-	-	-	-
1063				(107,222)	(107,222)	-	-	-	-
1064									
1063									
1064	111IP	Accum Prov for Amort-Intangible Plant							
1065		I-SITUS	S	-	-	-	-	-	-
1064		I-DGP	DGP	-	-	-	-	-	-
1065		I-DGU	DGU	-	-	-	-	-	-
1066		P	CAEW	-	-	-	-	-	-
1065		P	CAEE	-	-	-	-	-	-
1066		P	SE	-	-	-	-	-	-
1067		I-SG	SG	(1,319,117)	(1,128,329)	(190,788)	-	-	-
1066		I-SG	CAGW	-	-	-	-	-	-
1067		I-SG	CAGE	-	-	-	-	-	-
1068		CUST	CN	(7,198,290)	-	-	(7,198,290)	-	(7,198,290)
1067		P	CAGE	-	-	-	-	-	-
1068		P	CAGE	-	-	-	-	-	-
1069		I-SG	CAGW	(12,843,059)	(10,985,528)	(1,857,531)	-	-	-
1068		I-SG	CAGE	-	-	-	-	-	-
1069		I-SG	JBG	(3,965)	(3,392)	(574)	-	-	-
1070		PTD	SO	(19,244,381)	(9,793,798)	(3,790,149)	(5,660,434)	(5,660,434)	-
1069				(40,608,812)	(21,911,047)	(5,839,041)	(12,858,724)	(5,660,434)	(7,198,290)
1070	111IP	Less Non-Utility Plant							
1071		NUTIL	OTH	-	-	-	-	-	-
1070				(40,608,812)	(21,911,047)	(5,839,041)	(12,858,724)	(5,660,434)	(7,198,290)
1071									
1072	111390	Accum Amtr - Capital Lease							
1071		G-SITUS	S	-	-	-	-	-	-
1072		P	CAGE	-	0	-	-	-	-
1073		P	CAGW	51,482	51,482	-	-	-	-
1072		PTD	SO	51,482	26,200	10,139	15,142	15,142	-
1073				102,963	77,681	10,139	15,142	15,142	-
1074									
1073		Remove Capital Lease Amtr							
1074				(102,963)	(77,681)	(10,139)	(15,142)	(15,142)	-
1074									
1075	TOTAL ACCUM PROV FOR AMORTIZATION			(43,465,841)	(22,439,940)	(6,435,065)	(14,590,835)	(7,175,315)	(7,415,520)
1074	AMA								
1075									
1076	Summary of Amortization by Factor								
1077		S		(1,704,011)	-	(432,840)	(1,271,171)	(1,271,171)	-
1076		DGP		-	-	-	-	-	-
1077		DGU		-	-	-	-	-	-
1078		SE		-	-	-	-	-	-
1077		SO		(20,021,464)	(10,189,269)	(3,943,194)	(5,889,001)	(5,889,001)	-
1078		CN		(7,415,520)	-	-	(7,415,520)	-	(7,415,520)
1079		SSGCT		-	-	-	-	-	-
1078		JBG		(3,965)	(3,392)	(574)	-	-	-
1079		CAGW		(12,898,799)	(11,041,269)	(1,857,531)	-	-	-
1080		CAGE		-	-	-	-	-	-
1079		CAEW		-	-	-	-	-	-
1080		CAEE		-	-	-	-	-	-
1081		SG		(1,319,117)	(1,128,329)	(190,788)	-	-	-
1080		Less Capital Lease		(102,963)	(77,681)	(10,139)	(15,142)	(15,142)	-
1081	Total Provision For Amortization by Factor			(43,465,841)	(22,439,940)	(6,435,065)	(14,590,835)	(7,175,315)	(7,415,520)

PacifiCorp
12 Months Ended June 2012
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	79.0189%	8.1838%	12.3818%	0.4155%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	54.9242%	16.1517%	28.6060%	0.3181%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	69.7662%	16.0810%	9.5449%	3.8236%	0.7843%	100.0000%
DDS2	Deferred Debits - Situs	85.5533%	1.0769%	1.4751%	15.7779%	-3.8831%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	10.7493%	3.5831%	21.4986%	0.0000%	64.1691%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	69.2942%	30.7058%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	95.4052%	-1.7803%	6.0565%	0.3186%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	51.7837%	48.2163%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	116.8884%	3.6084%	-17.7646%	-1.7790%	-0.9532%	100.0000%
G	General Plant	33.7260%	18.5101%	45.2545%	2.5094%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	50.5310%	21.2965%	27.5148%	0.6577%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	99.8982%	0.1018%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	25.4012%	74.5988%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	55.5824%	14.7630%	14.2455%	15.4091%	0.0000%	100.0000%
IBT	Income Before Taxes	133.6400%	7.1875%	-35.3853%	-3.5436%	-1.8986%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	85.5367%	14.4633%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	2.5219%	45.8485%	51.6296%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%	100.0000%
MSS	Materials & Supplies	78.1803%	0.6070%	21.2127%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
12 Months Ended June 2012
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
OTHSTUS	Other Revenues - SITUS	0.5770%	0.0000%	0.0000%	0.0000%	99.4230%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	72.0983%	27.9017%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	50.8917%	19.6948%	29.4134%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	67.1540%	15.8711%	13.5942%	2.8063%	0.5744%	100.0000%
SCHMA	Schedule M Additions	51.5778%	17.7852%	29.2078%	1.2604%	0.1688%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	47.2209%	13.8625%	31.1208%	7.7958%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	46.6957%	14.0004%	31.4305%	7.8734%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	51.6160%	17.8196%	29.1910%	1.2031%	0.1703%	0.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	68.7900%	11.2240%	16.5612%	1.0258%	2.3990%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.3619%	21.9566%	27.6596%	0.0219%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	46.6613%	13.9254%	31.4659%	7.9474%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	62.6911%	14.5665%	19.7702%	0.5215%	2.4508%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	45.9076%	7.3800%	33.1228%	13.5895%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	62.8016%	14.6138%	19.6823%	0.4354%	2.4669%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	54.0309%	7.1659%	18.7175%	6.6066%	13.4792%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	44.2718%	16.0815%	36.6533%	2.9934%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	57.5039%	17.8512%	24.1376%	0.5073%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	44.2740%	55.7260%	0.0000%	0.0000%	100.0000%

Summary

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending June 2012
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 4.60% = Earned Return on Rate Base

Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
A	B	C	D	E	F	G	H	I	J	K	L	M	
1	16	Residential	134,571,287	3.38%	0.73	139,266,512	84,227,231	20,583,353	25,458,120	6,907,231	2,090,577	4,695,224	3.49%
2	24	Small General Service	45,261,337	7.99%	1.74	41,360,482	26,818,105	6,552,925	6,359,406	950,656	679,370	(3,900,876)	-8.62%
3	36	Large General Service <1,000 kW	61,297,411	5.46%	1.19	59,909,802	42,522,559	10,375,749	5,872,327	121,887	1,017,280	(1,387,608)	-2.26%
4	48T	Large General Service >1,000 kW	23,069,502	4.03%	0.87	23,432,657	16,801,577	4,098,722	2,094,418	42,649	395,292	363,155	1.57%
5	48T	Dedicated Facilities	25,058,234	2.07%	0.45	26,781,575	20,760,759	5,060,749	450,115	40,871	469,081	1,723,340	6.88%
6	40	Agricultural Pumping Service	12,299,348	8.46%	1.84	11,071,542	7,078,019	1,729,373	1,897,901	184,180	182,069	(1,227,806)	-9.98%
7	15,52,54,57	Street Lighting	1,670,477	11.53%	2.50	1,405,047	473,956	116,949	693,838	103,340	16,965	(265,430)	-15.89%
8		Total Washington Jurisdiction	303,227,596	4.60%	1.00	303,227,596	198,682,206	48,517,819	42,826,124	8,350,815	4,850,633	0	0.00%

Footnotes:

- Column C: Annual revenues based on July 2011 through June 2012 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per July 2011 through June 2012 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2012
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
7.80% = Target Return on Rate Base

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	134,571,287	3.38%	0.73	159,109,207	94,981,320	23,664,032	31,481,652	6,843,598	2,138,605	24,537,920	18.23%
2	24	Small General Service	45,261,337	7.99%	1.74	47,303,275	30,244,198	7,533,503	7,884,488	946,340	694,745	2,041,938	4.51%
3	36	Large General Service <1,000 kW	61,297,411	5.46%	1.19	68,318,023	47,960,532	11,929,077	7,268,107	119,064	1,041,243	7,020,613	11.45%
4	48T	Large General Service >1,000 kW	23,069,502	4.03%	0.87	26,687,910	18,950,540	4,712,566	2,577,251	42,837	404,716	3,618,409	15.68%
5	48T	Dedicated Facilities	25,058,234	2.07%	0.45	30,290,277	23,417,960	5,819,977	530,830	40,910	480,599	5,232,043	20.88%
6	40	Agricultural Pumping Service	12,299,348	8.46%	1.84	12,716,557	7,982,319	1,987,921	2,377,076	183,098	186,144	417,209	3.39%
7	15,52,54,57	Street Lighting	1,670,477	11.53%	2.50	1,603,019	533,971	134,310	812,557	104,910	17,271	(67,458)	-4.04%
8		Total Washington Jurisdiction	303,227,596	4.60%	1.00	346,028,269	224,070,840	55,781,386	52,931,961	8,280,758	4,963,324	42,800,673	14.12%

Footnotes:

- Column C : Annual revenues based on July 2011 through June 2012 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per July 2011 through June 2012 Embedded Cost of Service Study
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- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	COS Factor	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
Operating Revenues		327,860,485	48,615,380	66,437,492	25,046,774	27,426,674	13,360,573	1,747,943		
Operating Expenses										
Operation & Maintenance Expenses		217,526,010	29,373,034	43,886,720	17,255,425	20,641,897	7,853,712	892,463		
Depreciation Expense		41,310,106	5,764,108	7,865,055	3,024,586	3,064,683	1,623,769	258,086		
Amortization Expense		5,547,662	755,293	1,062,360	416,649	494,161	196,868	26,436		
Taxes Other Than Income		19,982,776	9,476,974	3,836,241	1,477,002	1,546,342	773,770	95,608		
Income Taxes - Federal		(10,210,352)	(1,362,084)	(2,356,542)	(947,011)	(1,263,276)	(345,878)	(11,593)		
Income Taxes - State		16,414,670	2,229,071	3,444,214	1,354,724	1,628,798	595,136	47,172		
Income Taxes Deferred		(842,347)	(114,325)	(181,213)	(71,615)	(88,562)	(30,186)	(2,037)		
Investment Tax Credit Adj										
Misc Revenues & Expense										
Total Operating Expenses		289,728,524	132,242,827	57,558,835	22,509,760	26,024,042	10,667,190	1,306,136		
Operating Revenue For Return		38,131,961	9,195,445	8,878,657	2,537,014	1,402,632	2,693,383	441,807		
Rate Base :										
Electric Plant In Service		1,655,504,559	230,405,467	318,245,234	122,764,804	127,075,789	64,536,360	9,223,570		
Plant Held For Future Use		43,755	5,905	9,366	3,697	4,571	1,568	105		
Electric Plant Acquisition Adj										
Nuclear Fuel										
Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Materials & Supplies		0	0	0	0	0	0	0		
Misc Deferred Debits		14,766,733	1,982,783	3,157,383	1,247,679	1,542,600	525,697	35,426		
Cash Working Capital		28,493,964	3,886,213	5,692,412	2,234,163	2,634,999	1,041,208	132,667		
Weatherization Loans		1,957,722	264,196	418,596	165,413	204,513	69,695	4,697		
Miscellaneous Rate Base										
Total Rate Base Additions		1,700,766,734	236,526,564	327,522,990	126,415,756	131,462,471	66,174,517	9,396,465		
Rate Base Deductions :										
Accum Provision For Depreciation		(589,326,216)	(82,264,800)	(111,943,879)	(43,026,737)	(41,797,664)	(23,626,273)	(4,080,351)		
Accum Provision For Amortization		(43,465,841)	(5,978,406)	(7,337,538)	(2,846,430)	(3,156,922)	(1,546,429)	(313,931)		
Accum Deferred Income Taxes		(232,193,930)	(32,320,010)	(44,603,234)	(17,212,791)	(18,212,938)	(9,944,987)	(1,154,803)		
Unamortized ITC		(523,328)	(73,140)	(100,224)	(38,555)	(38,804)	(20,443)	(2,671)		
Customer Advance For Construction		(143,879)	(82,993)	(70,306)	-	-	(8,550)	-		
Customer Service Deposits		(3,236,612)	(313,290)	(772,418)	(284,157)	(340,421)	(62,434)	(2,357)		
Misc Rate Base Deductions		(3,448,114)	(468,405)	(722,418)	(284,157)	(340,421)	(62,434)	(10,505)		
Total Rate Base Deductions		(872,337,919)	(121,500,387)	(164,777,598)	(63,408,670)	(63,549,750)	(34,334,403)	(5,564,618)		
Total Rate Base		828,428,814	384,065,477	162,745,392	63,007,086	67,912,722	31,840,114	3,831,847		
Return On Rate Base		4.60%	3.38%	5.46%	4.03%	2.07%	8.46%	11.53%		
Return On Equity		3.91%	1.58%	5.53%	2.81%	-0.93%	11.25%	17.10%		

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J	K
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 18	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
82	Total Rate Base		828,428,814	384,065,477	115,026,177	162,745,392	63,007,086	67,912,722	31,840,114	3,831,847
83										
84										
85	Return On Ratebase (\$\$)	4.60%	38,131,961	17,678,248	5,294,569	7,491,049	2,900,169	3,125,972	1,465,577	176,377
86	Operating & Maintenance Expense		217,526,010	97,622,760	29,373,034	43,866,720	17,255,425	20,641,897	7,853,712	892,463
87	Bad Debt to Produce ROR	F80								
88	Depreciation Expense		41,310,106	19,709,818	5,764,108	7,865,055	3,024,586	3,064,683	1,623,769	258,086
89	Amortization Expense		5,547,662	2,595,896	755,293	1,062,360	416,649	494,161	196,868	26,436
90	Taxes Other Than Income		19,982,776	9,476,974	2,774,839	3,838,241	1,477,002	1,546,342	773,770	95,608
91	Federal Income Taxes		(10,210,352)	(3,923,968)	(1,362,084)	(2,356,542)	(947,011)	(1,263,276)	(345,878)	(11,593)
92	FIT Adj to Produce Target ROR	F101								
93	State Income Taxes									
94	SIT Adj to Produce Target ROR	F101								
95	Deferred Income Taxes		16,414,670	7,115,555	2,229,071	3,444,214	1,354,724	1,628,798	595,136	47,172
96	Investment Tax Credit									
97	Misc Revenue & Expenses		(842,347)	(354,408)	(114,325)	(181,213)	(71,615)	(88,562)	(30,186)	(2,037)
98	Revenue Credits		(24,632,889)	(10,654,363)	(3,354,042)	(5,140,082)	(1,977,272)	(2,368,439)	(1,061,225)	(77,466)
99										
100	Total Revenue Requirements		303,227,596	139,266,512	41,360,462	59,909,802	23,432,657	26,781,575	11,071,542	1,405,047
101	Operating Revenues		303,227,596	134,571,287	45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	1,670,477
102										
103										
104	Increase / (Decrease) Required to Earn Equal Rates of Return			4,695,224	(3,900,876)	(1,387,608)	363,155	1,723,340	(1,227,806)	(265,430)
105	Existing Revenues		303,227,596	134,571,287	45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	1,670,477
106										
107	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	3.49%	-8.62%	-2.26%	1.57%	6.88%	-9.95%	-15.89%
108										
109										
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PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method
 12 Months Ending June 2012

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

	A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
188	Miscellaneous Revenues										
189	41160 Gain on Sale of Utility Plant - CR										
190	41170 Loss on Sale of Utility Plant										
191	4118 Gain from Emission Allowances				(362,606)	(115,335)	(182,739)	(72,211)	(89,280)		(2,060)
192	41181 Gain from Disposition of NOX Credits										
193	4194 Impact Housing Interest Income										
194	421 (Gain)/Loss on Sale of Utility Plant					746	1,181	467	577		197
195	Total Miscellaneous Revenues			(842,347)	(354,408)	(114,325)	(181,213)	(71,615)	(88,562)		(30,186)
196	Miscellaneous Expenses										
197	4311 Interest on Customer Deposits										
198	DFA Divergence Fairness Adjustment										
199	201 Production					264	344	130	141		43
200	202 Transmission										
201	203 Distribution										
202	204 Total DFA										
203	Net Miscellaneous Revenues And Expense										
204	500	Operation Suprvn & Engineering									
205	216	JBG		7,026	2,981	948	1,502	594	734	250	17
206	217	Total 500		3,607,647	1,530,635	486,855	771,380	304,819	376,871	128,433	8,655
207	218	Fuel Related									
208	501	CAEW		4,788	2,032	646	1,024	405	500	170	11
209	221	JBE		412,250	174,907	55,633	86,146	34,832	43,085	14,676	989
210	222	Total 501		293,322	124,449	39,584	62,718	30,542	30,542	10,442	704
211	223	Fuel Related									
212	501NPC	CAEW		710,360	301,388	95,864	151,888	60,020	74,207	25,289	1,704
213	224	Total 501NPC									
214	225	CAEW		47,552,447	20,175,315	6,417,243	10,167,567	4,017,827	4,967,543	1,692,871	114,081
215	226	Total 501NPC		47,552,447	20,175,315	6,417,243	10,167,567	4,017,827	4,967,543	1,692,871	114,081
216	227	Steam Expenses									
217	502	JBG		867,177	367,922	117,026	185,418	73,270	90,589	30,872	2,080
218	229	Total 502		214,854	91,200	29,008	45,951	18,162	22,455	7,652	592
219	230	Steam From Other Sources									
220	503	Stream From Other Sources-NPC		1,082,131	459,121	146,034	231,379	91,432	113,044	38,524	2,596
221	231	Electric Expenses									
222	505	JBG		14,368	6,096	1,939	3,072	1,214	1,501	512	34
223	232	Total 505		14,368	6,096	1,939	3,072	1,214	1,501	512	34
224	233	Misc. Steam Expense									
225	506	JBG		(2,857,180)	(1,212,230)	(385,579)	(610,916)	(241,410)	(298,474)	(101,716)	(6,855)
226	242	Total 506		246,721	104,678	33,295	52,753	20,846	25,774	8,793	592
227	243	Rents		(2,610,458)	(1,107,552)	(362,284)	(558,163)	(220,564)	(272,700)	(92,933)	(6,263)
228	244	Total 506		51,257	21,747	6,917	10,960	4,331	5,355	1,825	123
229	245	Maint Supervision & Engineering									
230	507	JBG		4,492	1,906	606	960	380	469	160	11
231	246	Total 507		55,749	23,653	7,523	11,920	4,710	5,824	1,985	134
232	247	Maintenance of Structures									
233	511	JBG		1,906,030	808,681	257,220	407,543	161,045	199,112	67,855	4,573
234	252	Total 511		84,299	35,766	11,376	18,025	8,806	8,806	3,001	202
235	253	Maintenance of Boiler Plant									
236	512	JBG		1,990,329	844,447	268,597	425,568	168,168	207,919	70,896	4,775
237	254	Total 512		5,301,481	2,249,286	715,439	1,133,552	447,996	553,817	188,733	12,718
238	255	JBG		594,620	252,283	80,245	127,141	62,117	62,117	21,169	1,427
239	256	Total 512		5,896,102	2,501,569	795,684	1,260,692	498,177	615,933	209,902	14,145
240	257	Total		(842,347)	(354,408)	(114,325)	(181,213)	(71,615)	(88,562)		(30,186)
241	258	Total									
242	259	Total									
243	260	Total									
244											
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260											

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

Account	513	514	Total Steam Power Generation	517	518	519	520	523	524	528	529	530	531	532	Total Nuclear Power Generation
Maintenance of Electric Plant	2,052,738	870,925	277,019	438,912	173,441	214,438	73,078	4,925							
JBG	72,891	30,926	9,837	15,585	6,159	7,515	2,595	175							
Total 513	2,125,629	901,851	286,855	454,498	179,600	222,053	75,673	5,099							
Maint of Misc. Steam Plant	663,512	281,511	89,541	141,871	56,062	69,313	23,621	1,592							
JBG	75,740	32,135	10,221	15,195	7,912	2,696	182								
Total 514	739,252	313,646	99,763	158,065	62,461	77,226	26,317	1,773							
Total Steam Power Generation	61,329,628	26,020,629	8,276,485	13,113,376	5,181,896	6,406,770	2,183,340	147,133							
NUCLEAR POWER GENERATION															
Operation Super & Engineering															
Nuclear Fuel Expense															
Coolants and Water															
Steam Expenses															
Electric Expenses															
Misc. Nuclear Expenses															
Maint Supervision & Eng															
Maintenance of Structures															
Maintenance of Reactor Plant															
Maintenance of Electric Plant															
Maintenance of Misc Nuclear															

HYDRAULIC POWER GENERATION

Account	A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
535	535	Operation Super & Engineering	F10	1,324,909	562,126	178,798	283,289	111,945	138,606	47,167	3,179
536	536	Water For Power	F10	49,739	21,103	6,712	10,635	4,203	5,196	1,771	119
537	537	Hydraulic Expenses	F10	795,689	337,591	107,379	170,133	67,230	83,121	28,327	1,909
538	538	Electric Expenses	F10								
539	539	Misc. Hydro Expenses	F10	3,250,316	1,379,028	438,633	694,976	274,627	339,543	115,712	7,798
540	540	Rents (Hydro Generation)	F10	(44,352)	(18,818)	(5,985)	(9,483)	(3,747)	(4,633)	(1,579)	(106)
541	541	Maint Supervision & Engineering	F10	88	37	12	19	7	9	3	0
542	542	Maintenance of Structures	F10	209,229	88,771	28,236	44,737	17,678	21,857	7,449	502
543	543	Maint of Dams & Waterways	F10	363,225	154,107	49,018	77,664	30,690	37,944	12,951	871
544	544	Maintenance of Electric Plant	F10	446,991	189,647	60,322	95,575	37,767	46,695	15,913	1,072
545	545	Maint of Misc. Hydro Plant	F10	448,827	190,426	60,570	95,967	37,923	46,887	15,978	1,077
Total Hydraulic Power Generation				6,844,661	2,904,019	923,693	1,463,511	578,323	715,024	243,671	16,421

Account Number	Account Description	OTHER POWER GENERATION											
		F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10
546	Operation Super & Engineering CAGE	33,980	14,417	4,586	7,266	2,871	3,550	-	-	-	-	1,210	-
	Total 546	33,980	14,417	4,586	7,266	2,871	3,550	-	-	-	-	1,210	-
547	Fuel SE	-	-	-	-	-	-	-	-	-	-	-	-
	Total 547	-	-	-	-	-	-	-	-	-	-	-	-
547NPC	Fuel CAEW	22,341,082	9,478,763	3,014,948	4,776,924	1,887,665	2,333,850	2,333,850	795,344	-	-	53,597	-
	SE	-	-	-	-	-	-	-	-	-	-	-	-
	Total 547NPC	22,341,082	9,478,763	3,014,948	4,776,924	1,887,665	2,333,850	2,333,850	795,344	-	-	53,597	-
548	Generation Expense CAGE	(1,987)	(843)	(268)	(425)	(168)	(208)	(208)	(71)	-	-	(5)	-
	Total 548	2,473,509	1,048,448	333,802	528,981	208,983	258,394	258,394	88,057	-	-	5,934	-
549	Miscellaneous Other CAGE	137,533	58,352	18,560	29,407	11,621	14,367	14,367	4,896	-	-	330	-
	Total 549	1,416,410	600,947	191,146	302,854	119,676	147,865	147,865	50,424	-	-	3,398	-
550	Maint Supervision & Engineering SG	364	154	49	78	31	38	38	13	-	-	1	-
	Total 550	435,964	184,969	58,834	93,217	36,836	45,543	45,543	15,507	-	-	1,046	-
552	Maintenance of Structures SG	-	-	-	-	-	-	-	-	-	-	-	-
	Total 552	704	299	95	150	59	74	74	25	-	-	2	-
553	Maint of Generation & Elect Plant CAGE	1,293,734	548,899	174,591	276,624	109,311	135,149	135,149	46,057	-	-	3,104	-
	Total 553	1,293,734	548,899	174,591	276,624	109,311	135,149	135,149	46,057	-	-	3,104	-
554	Maintenance of Misc. Other SG	286,438	121,529	38,655	61,246	24,202	29,923	29,923	10,197	-	-	687	-
	Total 554	286,438	121,529	38,655	61,246	24,202	29,923	29,923	10,197	-	-	687	-
	Total Other Power Generation	28,417,367	12,056,779	3,834,948	6,076,143	2,401,056	2,968,606	2,968,606	1,011,661	-	-	68,175	-
555	Purchased Power Demand Energy SSSG	-	-	-	-	-	-	-	-	-	-	-	-
	Total 555	-	-	-	-	-	-	-	-	-	-	-	-
555NPC	Purchased Power Demand Energy SSSG	52,857,877	22,426,277	7,133,215	11,301,863	4,466,096	5,521,772	5,521,772	1,881,745	-	-	126,808	-
	Total 555NPC	52,857,877	22,426,277	7,133,215	11,301,863	4,466,096	5,521,772	5,521,772	1,881,745	-	-	126,808	-
556	System Control & Load Dispatch	142,079	60,281	19,174	30,379	12,005	14,842	14,842	5,058	-	-	341	-
557	Other Expenses CAGE/JBG	(1,821,438)	(772,791)	(245,805)	(389,456)	(153,898)	(190,276)	(190,276)	(64,843)	-	-	(4,370)	-
	Total 557	4,082,422	1,732,070	550,926	872,895	344,934	426,468	426,468	145,335	-	-	9,794	-

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J	K
400	Embedded Cost Differentials										
401	Company Owned Hyd. DGP										
402	Company Owned Hyd. SG										
403	Mid-C Contract MC										
404	Mid-C Contract SG										
405	Existing QF Contract S										
406	Existing QF Contract SG										
407	Total Embedded Cost Differential										
408											
409	Total Other Power Supply										
410											
411	TOTAL PRODUCTION EXPENSE										
412											
413											
414											
415											
416											
417											
418	FERC										
419	ACCT										
420	Operation Supervision & Eng										
421											
422	Load Dispatching										
423											
424	Station Expense										
425											
426	Overhead Line Expense										
427											
428	Underground Line Expense										
429											
430	Transm of Electricity by Others										
431	Energy										
432											
433	565NPC										
434	Transm of Electricity by Others										
435	Energy										
436	Misc. Transmission Expense										
437											
438	Rents - Transmission										
439											
440	Maint Supervision & Engineering										
441											
442	Maintenance of Structures										
443											
444	Maint of Station Equipment										
445											
446	Maintenance of Overhead Lines										
447											
448	Maint of Underground Lines										
449											
450	Maint of Misc Transmission Plant										
451											
452	TOTAL TRANSMISSION EXPENSE										
453											
454											
455											
456											
457											
458											
459											
460											
461											
462											
463											

59,935,537	25,428,151	8,088,351	12,815,294	5,064,106	6,261,137	2,133,710	143,788
156,527,193	66,410,578	21,123,476	33,468,324	13,225,381	16,351,537	5,572,381	375,516
TRANSMISSION EXPENSE							
25,180,047	10,683,265	3,398,068	5,383,946	2,127,526	2,630,421	896,412	60,408
171,549	72,784	23,151	36,680	14,495	17,921	6,107	412
203,773	86,456	27,499	43,570	17,217	21,287	7,254	489
223,975	95,027	30,226	47,890	18,924	23,397	7,974	537
357,894	151,845	48,298	76,524	30,239	37,387	12,741	859
849,725	360,517	114,671	181,687	71,795	88,766	30,250	2,039
2,494,451	1,058,333	336,628	533,358	210,763	260,582	88,803	5,984
7,773	3,298	1,049	1,662	657	812	277	19
137,427	58,307	18,546	29,384	11,612	14,356	4,892	330
30,912,170	13,115,262	4,171,623	6,609,577	2,611,848	3,229,225	1,100,476	74,160

Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled

A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
464										
465										
466										
467										
468										
469										
470										
471										
472	Operation Supervision & Eng	F131	909,811	512,588	134,169	129,688	47,121	18,144	46,756	21,346
473										
474	Load Dispatching	F20	852,248	402,277	109,965	161,290	61,661	57,691	56,291	3,054
475										
476	Station Expense	F120	317,336	152,189	41,602	61,019	23,335	16,740	21,296	1,155
477										
478	Overhead Line Expenses	F132	576,635	323,841	84,708	96,029	36,724	-	33,514	1,818
479										
480	Underground Line Expense	F133	67	45	11	6	2	-	2	0
481										
482	Street Lighting & Signal Systems	F130	14,257	-	-	-	-	-	-	14,257
483										
484	Meter Expenses	F127	636,148	432,662	103,272	48,608	7,815	6,154	37,638	-
485										
486	Customer Installation Expenses	F20	947,927	447,392	122,298	179,379	68,598	64,161	62,603	3,396
487										
488	Misc. Distribution Expenses	F131	277,611	156,406	40,939	39,572	14,378	5,536	14,267	6,513
489										
490	Rents	F131	119,593	67,379	17,636	17,047	6,194	2,385	6,146	2,806
491										
492	Maint Supervision & Engineering	F131	247,118	139,226	36,442	35,225	12,799	4,928	12,699	5,798
493										
494	Maintenance of Structures	F119	209,229	98,760	26,997	39,597	15,143	14,163	13,819	750
495										
496	Maint of Station Equipment	F120	754,907	362,040	98,966	145,158	55,512	39,823	50,660	2,748
497										
498	Maintenance of Overhead Lines	F134	4,144,264	2,482,789	662,796	580,867	212,940	-	194,330	10,542
499										
500	Maint of Underground Lines	F135	1,028,905	698,688	171,071	96,582	37,473	-	23,705	1,286
501										
502	Maint of Line Transformers	F125	56,253	33,952	7,745	8,732	2,574	-	3,129	121
503										
504	Maint of Street Lighting & Signals	F130	199,710	-	-	-	-	-	-	199,710
505										
506	Maintenance of Meters	F127	441,912	300,657	71,740	33,767	5,429	4,275	26,146	-
507										
508	Maint of Misc. Distribution Plant	F131	75,725	42,664	11,167	10,794	3,922	1,510	3,892	1,777
509										
510	TOTAL DISTRIBUTION EXPENSE		11,809,456	6,653,454	1,741,524	1,683,360	611,638	235,510	606,893	277,077
511										
512										
513										
514										
515										
516										
517										
518										
519										
520	Supervision	F136	201,144	165,953	21,652	4,445	1,552	1,304	3,821	2,417
521	Meter Reading Expense	F41	954,742	773,675	138,322	12,087	5,915	102	24,641	-
522	Customer Receipts & Collections	F42	3,981,820	3,212,807	545,683	33,140	6,797	117	97,208	86,068
523	Uncollectible Accounts	F80	2,224,559	1,921,768	86,836	113,026	42,538	46,205	14,186	-
524	Misc. Customer Accounts Exp	F136	11,843	9,771	1,275	262	91	77	225	142
525										
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,374,108	6,083,973	793,768	162,960	56,893	47,805	140,081	88,627
527										

CUSTOMER ACCOUNTS EXPENSE

A	B	C	D	E	F	G	H	I	J	K
FERC ACCT	DESCRIPTION	COS Factor F40	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 45.51-54.57
907	Supervision	F40	20,659	16,277	2,910	163	9	0	821	479
908	Customer Assistance	F40	570,553	449,525	80,369	4,502	250	4	22,671	13,233
909	Informational & Instructional Adv	F40	311,648	245,540	43,899	2,459	136	2	12,383	7,228
910	Misc. Customer Service	F40	8,169	6,436	1,151	64	4	0	325	189
TOTAL CUSTOMER SERVICE EXPENSE			911,030	717,778	128,328	7,188	399	7	36,200	21,130
SALES EXPENSE										
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE										
920	Administrative & General Salaries Customer - System	F102D F42	4,964,684	2,351,364	692,187	954,482	367,695	376,012	194,939	28,005
921	Administrative & General Salaries Office Supplies & expenses	F102D F42	4,964,684	2,351,364	692,187	954,482	367,695	376,012	194,939	28,005
923	Outside Services Customer - System	F102D F42	(1,105,015)	(523,355)	(154,064)	(212,444)	(81,840)	(83,691)	(43,389)	(6,233)
924	Property Insurance	F102D	571,303	270,579	79,652	109,835	42,312	43,269	22,432	3,223
925	Injuries & Damages	F102D	672,441	318,480	93,753	129,280	49,802	50,929	26,403	3,793
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	2,238,134	991,496	334,559	452,946	170,197	184,524	91,995	12,317
929	Duplicate Charges	F138D	(433,966)	(230,135)	(58,949)	(69,845)	(26,843)	(26,384)	(16,917)	(4,894)
930	Misc General Expenses	F138D	785,028	414,605	106,709	127,181	48,897	48,218	30,634	8,783
931	Rents	F102D	390,807	185,093	54,487	75,134	28,944	29,599	15,345	2,204
935	Maintenance of General Plant	F108	1,566,300	743,783	217,947	299,560	115,555	119,693	60,908	8,853
TOTAL ADMINISTRATIVE & GEN EXPENSE			9,992,053	4,641,715	1,414,314	1,955,311	749,267	777,814	397,681	55,952
TOTAL O & M EXPENSE			217,526,010	97,622,760	29,373,034	43,886,720	17,255,425	20,641,897	7,863,712	892,463

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J	K
			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 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
597										
598										
599										
600										
601										
602	DESCRPTION	COS Factor	657,178	278,824	88,687	140,516	55,527	68,652	23,386	1,577
603	ACCT	F10	6,980,937	2,961,837	942,083	1,492,650	589,837	729,260	248,522	16,748
604	403SP	F10	7,638,115	3,240,661	1,030,770	1,633,168	645,364	797,912	271,918	18,324
605										
606										
607	403NP	F10								
608										
609	403HP	F10	5,403,612	2,292,618	729,222	1,155,389	456,565	564,486	192,369	12,964
610										
611	403OP	F10	9,179,802	3,894,761	1,238,822	1,962,806	775,625	958,964	326,802	22,023
612										
613	JBG	F10								
614	SSGCH	F10								
615	Total 403OP		9,179,802	3,894,761	1,238,822	1,962,806	775,625	958,964	326,802	22,023
616	403TP	F106	5,024,061	2,131,584	678,001	1,074,234	424,496	524,836	178,857	12,053
617										
618	403									
619	Distribution Depreciation		4,665	2,362	646	947	362		330	18
620	Land Rights	F118	39,558	18,672	5,104	7,486	2,863	2,678	2,613	142
621	Structures	F119	1,032,647	485,239	135,378	198,563	75,935	54,474	69,299	3,759
622	Station Equip	F120	2,900,805	1,284,691	348,960	495,416	189,458		172,901	9,380
623	Poles & Towers	F121	1,713,558	1,092,016	271,655	199,894	76,444		69,763	3,885
624	OH Conductors	F122	709,250	467,463	114,818	72,539	27,741		25,316	1,373
625	UG Conduit	F123	653,550	446,514	108,223	56,453	21,589		19,702	1,069
626	JG Conductor	F124	2,843,151	1,716,018	391,431	441,343	130,075		155,153	6,131
627	Line Transformer	F125	1,270,803	936,170	255,802	63,840	14,991			
628	Services	F126	445,097	302,723	72,257	34,010	5,468	4,306	26,334	19,246
629	Meters	F127	19,246							
630	Inst Cust Premises	F128								
631	Leased Property	F129	126,256							126,256
632	Street Lighting	F130	11,358,586	6,761,868	1,704,273	1,570,492	544,925	61,458	544,412	171,158
633	Total Distribution Expense									
634										
635	403GP									
636	General Depreciation									
637	Situs	F107D	1,154,296	634,193	168,863	183,681	66,984	36,483	51,823	12,260
638	System Generation	F105D	422,362	179,197	56,998	90,308	35,686	44,122	15,036	1,013
639	System Overheads	F102D	1,008,697	477,737	140,635	193,926	74,706	76,396	39,607	5,690
640	Customer - System	F42	120,344	97,102	16,492	1,002	205		4	2,938
641	Energy	F10	230	98	31	48	19	24	8	1
642	SSGCT	F105D								
643	SSGCH	F105D								
644	Total General Expense		2,705,930	1,388,327	383,020	468,967	177,612	157,028	109,411	21,565
645	General Vehicles	F105D								
646	Mining Depreciation	F10								
647	Experimental Plant Depreciation	F10								
648	TOTAL DEPRECIATION EXPENSE		41,310,106	19,709,818	5,764,108	7,865,055	3,024,586	3,064,683	1,623,769	255,086
649										
650										
651	404GP									
652	Amort of LT Plant - Cap. Lease Gen									
653	Division	F10	203,429	86,310	27,453	43,497	17,188	21,251	7,242	488
654	System Overheads	F102D	87,010	41,210	12,131	16,728	6,444	6,590	3,416	491
655	Customer - System	F42	18,945	15,286	2,596	158	32	1	462	409
656	Total Amort. Cap. Lease General		309,384	142,805	42,180	60,383	23,665	27,842	11,121	1,388
657	Amort of LT Plant - Cap Lease Steam									
658										
659										
660										
661										
662										
663										

Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled

404IP	Amort of LT Plant - Intangible Plant	184	94	26	32	12	10	8	1	
F107D	Situs	3,385,884	1,436,538	456,925	723,959	286,080	353,703	120,537	8,123	
F105D	System Generation	1,059,719	501,902	147,748	203,736	78,485	80,260	41,610	5,976	
F102D	System Overheads	416,887	336,373	57,132	3,470	712	12	10,177	9,011	
F42	Customer - System	-	-	-	-	-	-	-	-	
F10	Energy	-	-	-	-	-	-	-	-	
F105D	SSGCT	-	-	-	-	-	-	-	-	
F105D	SSGCH	-	-	-	-	-	-	-	-	
	Total Amort. Intangible Plant	4,862,654	2,274,907	661,831	931,196	365,289	433,985	172,332	23,113	
A	B	C	D	E	F	G	H	I	J	K
FERC	ACCT	DESCRIPTION	Washing 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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
404MP	Amort of LT Plant - Mining Plant	F10	0	0	0	0	0	0	0	0
404OP	Amort of LT Plant-Other Plant	F30	0	0	0	0	0	0	0	0
404HP	Amort of Other Electric Plant	F110	52,719	25,008	7,197	9,934	3,887	4,538	1,883	272
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unecc Plant,	F110	322,905	153,176	44,084	60,847	23,808	27,796	11,532	1,663
	TOTAL AMORTIZATION EXPENSE		5,547,662	2,595,896	755,293	1,062,360	416,649	494,161	196,868	26,436
408	Taxes Other Than Income	F101D	8,181,124	3,879,009	1,135,970	1,571,823	604,898	633,596	316,730	39,097
700	Customer - System	F101D	11,801,653	5,587,965	1,638,869	2,266,418	872,104	912,746	457,040	56,510
701	Customer - System		19,982,776	9,476,974	2,774,839	3,838,241	1,477,002	1,546,342	773,770	95,608
702	Total Taxes Other Than Income									
703										
704										
705										
706										
707										
708	Deferred I T C - Federal	F101D	-	-	-	-	-	-	-	-
709	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-
710										
711										
712	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-
713										
714										
715										
716										
717										
718	Deferred Income Tax - Federal-DR	F101D	38,443,285	17,619,343	5,290,752	7,651,357	2,971,203	3,305,149	1,450,908	154,574
719	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-
720	Deferred Income Tax - Federal-CR	F101D	(22,028,615)	(10,503,788)	(3,061,681)	(4,207,143)	(1,616,478)	(1,676,351)	(855,772)	(107,402)
721	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-
722	TOTAL DEFERRED INCOME TAXES		16,414,670	7,115,555	2,229,071	3,444,214	1,354,724	1,628,798	595,136	47,172
723										
724										
725										
726										
727										
728										
729										
730										
731										
732	State Income Taxes	F101D	-	-	-	-	-	-	-	-
733	Federal Income Tax	F101D	(10,210,352)	(3,923,969)	(1,362,084)	(2,356,542)	(947,011)	(1,263,276)	(345,878)	(11,593)
734										
735										
736	TOTAL OPERATING EXPENSES		285,728,524	132,242,627	35,419,935	57,558,835	22,509,760	26,024,042	10,667,190	1,306,136
737										

A	B	C	STEAM PRODUCTION						K	
			D	E	F	G	H	I		J
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 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
310	Land and Land Rights	F10	306,782	130,160	41,400	65,995	25,921	32,048	10,921	736
747	JBG		385,239	163,447	51,988	82,371	32,550	40,244	13,715	924
748	Total 310		692,021	293,607	93,389	147,967	58,471	72,292	24,636	1,660
311	Structures and Improvements	F10	14,718,166	6,244,550	1,986,229	3,147,008	1,243,575	1,537,526	523,968	35,310
751	JBG		31,619,964	13,415,561	4,267,141	6,760,916	2,671,651	3,303,164	1,125,673	75,858
752	Total 311		46,338,131	19,660,111	6,253,370	9,907,924	3,915,227	4,840,690	1,649,641	111,167
312	Boiler Plant Equipment	F10	(624,870)	(265,117)	(84,327)	(133,608)	(52,737)	(65,277)	(22,245)	(1,499)
754	JBG		161,979,666	68,723,926	21,859,292	34,634,161	13,696,074	16,921,127	5,766,490	389,597
755	Total 312		161,354,796	68,458,810	21,774,965	34,500,552	13,633,277	16,855,850	5,744,244	387,096
314	Turbogenerator Units	F10	12,119,310	5,141,921	1,635,511	2,591,328	1,023,991	1,266,038	431,448	29,075
759	JBG		39,540,512	16,776,052	5,336,025	8,454,471	3,340,878	4,130,580	1,407,646	94,860
760	Total 314		51,659,822	21,917,972	6,971,536	11,045,797	4,364,870	5,396,618	1,839,094	123,934
315	Accessory Electric Equipment	F10	2,988,453	1,272,169	404,644	641,123	253,347	313,232	106,745	7,193
763	JBG		13,335,681	5,657,986	1,799,661	2,851,408	1,126,766	1,393,105	474,751	31,993
764	Total 315		16,324,134	6,930,155	2,204,305	3,492,531	1,380,113	1,706,337	581,497	39,186
316	Misc Power Plant Equipment	F10	488,734	211,600	67,305	106,638	42,139	52,100	17,755	1,196
767	JBG		867,461	388,042	117,065	185,479	73,294	90,619	30,882	2,081
768	Total 316		1,356,194	579,642	184,369	292,117	115,433	142,719	48,637	3,278
769										
770	Unclassified Steam Plant - Acct 300	F10	197,157	83,649	26,606	42,156	16,558	20,596	7,019	473
771										
772										
773										
774	Total Steam Production Plant		277,942,255	117,923,957	37,508,540	59,429,044	23,484,048	29,035,102	9,894,768	666,796
775										
776										
777										
778										
779										
780	Land and Land Rights	F10	-	-	-	-	-	-	-	-
781	Structures and Improvements	F10	-	-	-	-	-	-	-	-
782	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-
783	Turbogenerator Units	F10	-	-	-	-	-	-	-	-
784	Land and Land Rights	F10	-	-	-	-	-	-	-	-
785	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-
786	Unclassified Nuclear Plt. - Acct 300	F10	-	-	-	-	-	-	-	-
787										
788	Total Nuclear Production Plant		-	-	-	-	-	-	-	-
789										
790										
791										
792										
793										
794										
795										
796										
797										
798										
799										
800	Land and Land Rights	F10	6,515,135	2,764,209	879,223	1,393,053	550,480	680,600	231,939	15,630
801	Structures and Improvements	F10	28,339,077	12,235,700	3,891,858	6,166,312	2,436,687	3,012,660	1,026,674	69,186
802	Reservoirs, Dams & Waterways	F10	103,763,388	44,024,214	14,002,956	22,186,475	8,767,233	10,839,592	3,693,985	248,933
803	Water Wheel, Turbines, & Generators	F10	17,793,902	7,549,508	2,401,302	3,804,656	1,503,452	1,858,831	633,464	42,688
804	Accessory Electric Equipment	F10	12,476,121	5,293,307	1,683,663	2,667,619	1,054,139	1,303,312	444,151	29,931
805	Misc. Power Plant Equipment	F10	495,179	210,092	66,825	105,878	41,839	51,729	17,628	1,188
806										
807										
808										
809										
810										

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled											
ACCT	DESCRIPTION	D	E	F	G	H	I	J	K		
FERC		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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40		
356	Overhead Conductors Demand	65,755,544	27,898,435	8,873,766	14,059,716	5,555,853	6,869,121	2,340,903	157,751		
357	Underground Conduit Demand	36,800	15,613	4,966	7,868	3,109	3,844	1,310	88		
358	Underground Conductors Demand	68,006	28,853	9,177	14,541	5,746	7,104	2,421	163		
359	Roads and Trails Demand	68,006	28,853	9,177	14,541	5,746	7,104	2,421	163		
TP	Unclassified Trans Plant - Acct 300	1,521,577	645,567	205,338	325,341	128,562	158,951	54,168	3,650		
TS0	Unclassified Trans Sub - Acct 300	1,521,577	645,567	205,338	325,341	128,562	158,951	54,168	3,650		
TOTAL TRANSMISSION PLANT		274,026,465	116,262,585	38,980,101	58,591,778	23,153,193	28,626,041	9,755,365	657,402		
DISTRIBUTION PLANT											
360	Land and Land Rights Demand Primary Assigned	1,510,454	764,728	209,044	306,613	117,256	-	107,008	5,805		
361	Structures and Improvements Demand Primary Assigned	2,440,664	1,152,037	314,918	461,902	176,642	165,215	161,204	8,745		
362	Station Equipment Demand Primary Assigned	46,081,829	22,824,481	6,239,253	9,151,333	3,499,673	2,510,579	3,193,828	173,261		
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	47,592,408	22,824,481	6,239,253	9,151,333	3,499,673	2,510,579	3,193,828	173,261		
365	Overhead Conductors Demand Primary Demand Secondary Assigned	90,412,080	45,774,736	12,512,887	18,353,094	7,018,631	-	6,405,256	347,476		
366	Underground Conduit Demand Primary Demand Secondary Assigned	2,232,280	1,817,663	414,617	-	-	-	-	-		
367	Underground Conductors Demand Primary Demand Secondary Assigned	92,644,360	47,592,400	12,927,503	18,353,094	7,018,631	-	6,405,256	347,476		
368	Line Transformers Demand Primary Demand Secondary Assigned	33,695,238	17,059,564	4,663,367	6,839,925	2,615,740	-	2,387,144	129,499		
369	Services Customer Assigned	56,634,040	37,366,311	9,295,421	6,839,925	2,615,740	-	2,387,144	129,499		
370	Meters Customer Assigned	8,245,307	4,174,517	1,141,137	1,673,746	640,078	-	584,140	31,689		
371	Line Transformers Demand Primary Demand Secondary Assigned	8,119,679	6,611,555	1,508,124	-	-	-	-	-		
372	Underground Conductors Demand Primary Demand Secondary Assigned	16,364,986	10,786,072	2,649,261	1,673,746	640,078	-	584,140	31,689		
373	Line Transformers Demand Primary Demand Secondary Assigned	9,686,957	4,904,410	1,340,659	1,866,392	751,992	-	686,274	37,229		
374	Services Customer Assigned	13,077,758	10,648,736	2,429,022	1,966,392	751,992	-	686,274	37,229		
375	Meters Customer Assigned	22,764,715	15,553,146	3,769,681	1,966,392	751,992	-	686,274	37,229		
376	Line Transformers Demand Primary Demand Secondary Assigned	98,870,913	59,674,733	13,612,058	15,347,755	4,523,363	-	5,499,785	213,219		
377	Services Customer Assigned	98,870,913	59,674,733	13,612,058	15,347,755	4,523,363	-	5,499,785	213,219		
378	Meters Customer Assigned	52,234,063	38,479,577	10,514,261	2,624,041	616,185	-	-	-		
379	Meters Customer Assigned	52,234,063	38,479,577	10,514,261	2,624,041	616,185	-	-	-		
380	Meters Customer Assigned	11,341,205	7,788,813	1,859,106	875,048	140,678	-	677,560	-		
381	Meters Customer Assigned	11,341,205	7,788,813	1,859,106	875,048	140,678	-	677,560	-		
382	Meters Customer Assigned	11,451,994	7,788,813	1,859,106	875,048	140,678	-	677,560	-		

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

Account	Description	D	E	F	G	H	I	J	K
		Washing 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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
371	Install on Customers' Premises								
F20	Demand Primary	-	-	-	-	-	-	-	-
F22	Demand Secondary	-	-	-	-	-	-	-	-
A	Assigned	518,187	-	-	-	-	-	-	518,187
372	Leased Property	518,187	-	-	-	-	-	-	518,187
F20	Demand Primary	-	-	-	-	-	-	-	-
F22	Demand Secondary	-	-	-	-	-	-	-	-
A	Assigned	-	-	-	-	-	-	-	-
373	Street Lights	4,036,517	-	-	-	-	-	-	4,036,517
DP	Unclassified Dist Plant - Acct 300	882,701	718,751	163,950	-	-	-	-	-
DS0	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT		409,946,001	242,701,049	61,554,457	57,593,849	20,100,237	2,786,582	19,702,198	5,901,627
GENERAL PLANT									
A									
FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
389	Land and Land Rights	1,098,826	603,717	160,749	174,854	63,775	34,730	49,332	11,670
F107D	Situs	383,426	181,597	53,458	73,715	28,397	29,040	15,055	2,163
F105D	System Overheads	78,207	63,102	10,718	651	133	2	1,909	1,690
F102D	Customer - System	1,560,459	848,417	224,924	249,220	92,306	63,772	66,297	15,524
390	Structures and Improvements	13,912,659	7,643,886	2,035,299	2,213,895	807,477	439,725	624,614	147,764
F107D	Situs	750,391	318,372	101,266	160,447	63,400	78,389	26,714	1,800
F105D	System Overheads	7,063,921	3,345,600	984,867	1,356,070	523,170	535,002	277,366	39,846
F102D	Customer - System	853,642	688,777	116,986	7,105	1,457	25	20,840	18,452
991	Total Structures and Improvements	22,580,613	11,996,636	3,238,419	3,739,516	1,395,506	1,053,141	949,534	207,862
391	Office Furniture & Equipment	1,361,941	748,277	199,240	216,723	79,046	43,046	61,145	14,465
F107D	Situs	250,653	110,588	35,175	55,732	22,023	27,229	9,279	625
F105D	System Overheads	3,788,469	1,794,287	528,197	728,350	280,582	286,928	148,755	21,370
F102D	Customer - System	598,562	482,961	82,029	4,982	1,022	18	14,613	12,938
F10	Energy	1,363	578	184	291	115	142	49	3
999	SSGCH	-	-	-	-	-	-	-	-
1000	SSGCT	-	-	-	-	-	-	-	-
1001	Total Office Furniture & Equipment	6,010,988	3,136,692	844,825	1,006,078	382,788	357,363	233,840	49,402
392	Transportation Equipment	5,157,970	2,833,889	754,565	820,778	299,363	163,023	231,569	54,782
F107D	Situs	1,364,970	579,123	184,204	291,855	115,330	142,591	48,593	3,275
F105D	System Overheads	505,567	239,446	70,487	97,197	37,443	38,290	19,851	2,852
F102D	Customer - System	-	-	-	-	-	-	-	-
F10	Energy	-	-	-	-	-	-	-	-
1008	SSGCH	-	-	-	-	-	-	-	-
1009	SSGCT	-	-	-	-	-	-	-	-
1010	Total Transportation Equipment	7,028,507	3,652,458	1,009,257	1,209,831	452,137	343,904	300,013	60,908
393	Stores Equipment	597,931	328,515	87,472	95,148	34,703	18,898	26,844	6,351
F107D	Situs	271,596	115,231	36,652	58,072	22,948	28,372	9,659	652
F105D	System Overheads	21,834	10,341	3,044	4,196	1,617	1,654	857	123
F102D	Customer - System	-	-	-	-	-	-	-	-
1017	SSGCT	-	-	-	-	-	-	-	-
1018	Total Stores Equipment	891,361	454,087	127,168	157,417	59,268	48,924	37,371	7,125
394	Tools, Shop & Garage Equipment	2,904,082	1,595,559	424,842	462,121	168,550	91,787	130,380	30,844
F107D	Situs	1,256,120	532,940	169,514	268,581	131,220	44,718	44,718	3,013
F105D	System Overheads	258,604	122,479	36,055	43,718	19,153	19,586	10,154	1,459
F10	Energy	-	-	-	-	-	-	-	-
1024	SSGCH	-	-	-	-	-	-	-	-
1025	SSGCT	-	-	-	-	-	-	-	-
1026	Total Tools, Shop & Garage Equipment	4,418,805	2,250,979	630,411	780,420	293,835	242,593	185,252	35,316

Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled											
395	Laboratory Equipment	F107D	1,918,526	1,054,075	280,663	305,291	111,349	60,637	86,133	20,376	
1029	Situs	F105D	423,910	179,855	57,207	90,640	35,817	44,284	15,091	1,017	
1030	System Generation	F102D	361,775	171,343	50,439	69,553	26,794	27,400	14,205	2,041	
1031	System Overheads	F10	-	-	-	-	-	-	-	-	
1032	Energy	F105D	-	-	-	-	-	-	-	-	
1033	SSGCH	F105D	-	-	-	-	-	-	-	-	
1034	SSGCT	F105D	-	-	-	-	-	-	-	-	
1035	Total Laboratory Equipment		2,704,211	1,405,273	388,310	465,484	173,960	132,321	115,429	23,434	
1036											
1037	Power Operated Equipment										
1038	Situs	F107D	8,092,451	4,446,150	1,183,854	1,287,736	469,678	255,771	363,314	85,948	
1039	System Generation	F105D	2,054,027	871,472	277,193	439,188	173,550	214,573	73,124	4,928	
1040	System Overheads	F102D	131,485	62,274	18,332	25,279	9,738	9,958	5,163	742	
1041	Energy	F10	-	-	-	-	-	-	-	-	
1042	SSGCT	F30	-	-	-	-	-	-	-	-	
1043	SSGCH	F105D	-	-	-	-	-	-	-	-	
1044	Total Power Operated Equipment		10,277,963	5,379,896	1,479,379	1,752,203	652,986	480,302	441,600	91,618	
1045											
1046	Communication Equipment										
1047	Situs	F107D	11,881,587	6,527,975	1,738,171	1,890,694	689,595	375,530	533,428	126,192	
1048	System Generation	F105D	7,224,751	3,065,281	974,986	1,544,781	610,438	754,730	257,202	17,333	
1049	System Overheads	F102D	3,991,232	1,890,319	556,466	767,332	295,599	302,285	156,716	22,514	
1050	Customer - System	F42	197,863	159,650	27,116	1,647	338	6	4,830	4,277	
1051	Energy	F10	-	-	-	-	-	-	-	-	
1052	SSGCH	F105D	-	-	-	-	-	-	-	-	
1053	SSGCT	F105D	-	-	-	-	-	-	-	-	
1054	Total Communication Equipment		23,295,433	11,643,226	3,296,740	4,204,454	1,595,970	1,432,551	952,177	170,315	
1055											
1056	GENERAL PLANT (cont'd)										
1057											
1058											
1059											
1060											
1061											
1062											
1063	Misc. Equipment	F107D	204,482	112,346	29,914	32,539	11,868	6,463	9,180	2,172	
1064	Situs	F105D	108,862	46,197	14,691	23,277	9,198	11,372	3,875	261	
1065	System Generation	F102D	202,854	96,075	23,282	39,000	15,024	15,364	7,965	1,144	
1066	System Overheads	F42	14,941	12,055	2,048	124	26	0	365	323	
1067	Customer - System	F10	-	-	-	-	-	-	-	-	
1068	Energy	F105D	-	-	-	-	-	-	-	-	
1069	SSGCT		531,138	266,664	74,935	94,939	36,115	33,199	21,386	3,900	
1070	Total Misc. Equipment		66,750,667	28,320,641	9,008,058	14,272,491	5,639,934	6,973,076	2,376,329	160,138	
1071	Coal Mine	F10	-	-	-	-	-	-	-	-	
1072	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-	
1073	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1074	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1075	General Capital Lease	F10	1,894,859	803,941	255,713	405,155	160,101	197,945	67,457	4,546	
1076	Remove Capital Lease	F10	(1,894,859)	(803,941)	(255,713)	(405,155)	(160,101)	(197,945)	(67,457)	(4,546)	
1077	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-	
1078	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1079	Remove Capital Lease	F10	-	-	-	-	-	-	-	-	
1080	Unclassified Gen Plant - Acct 300	F102D	507,064	240,155	70,696	97,485	37,584	38,404	19,910	2,860	
1081	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	
1082	TOTAL GENERAL PLANT		146,557,210	69,595,123	20,393,121	28,029,539	10,812,339	11,199,549	5,699,137	828,402	
1083											
1084											
1085											
1086											
1087											
1088											
1089											
1090											
1091	Organization		-	-	-	-	-	-	-	-	
1092	Situs	F107D	-	-	-	-	-	-	-	-	
1093	System Generation	F105D	-	-	-	-	-	-	-	-	
1094	System Overheads	F102D	-	-	-	-	-	-	-	-	
1095	System Organization		-	-	-	-	-	-	-	-	
1096	Total Organization		-	-	-	-	-	-	-	-	
1097	Franchise & Consent		-	-	-	-	-	-	-	-	
1098	Situs	F107D	-	-	-	-	-	-	-	-	
1099	System Generation	F105D	40,603,923	17,227,231	5,479,534	8,681,848	3,430,729	4,241,669	1,445,503	97,411	
1100	System Organization		40,603,923	17,227,231	5,479,534	8,681,848	3,430,729	4,241,669	1,445,503	97,411	
1101	Total Franchise & Consent										

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

		RATE BASE ADDITIONS										
		D	E	F	G	H	I	J	K			
		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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
1102	F107D	1,465,232	748,568	209,234		257,833	96,975			79,180	61,589	11,853
1103	F106D	16,553,983	7,023,442	2,233,974		3,539,539	1,398,688			1,729,304	589,323	39,714
1104	F102D	26,261,795	12,438,060	3,661,477		5,046,945	1,945,007			1,968,997	1,031,172	146,137
1105	F42	8,509,283	6,865,875	1,166,143		70,822	14,525			251	207,737	183,929
1106	F10											
1107	F105D											
1108	F105D											
1109	SSGCH											
1110	F105D											
1111	F105D											
1112		52,790,293	27,075,945	7,270,829	8,917,138	3,455,195	3,797,731	1,869,822				383,633
1113												
1114		93,394,216	44,303,175	12,750,362	17,696,966	6,885,924	8,039,400	3,335,325				481,044
1115												
1116												
1117		1,655,504,559	783,253,335	230,405,467	318,245,234	122,764,804	127,075,789	64,536,360				9,223,570
1118												
1119												
1120												
1121												
1122												
1123												
1124												
1125												
1126												
1127		38,221	16,216	5,158	8,172	3,229	3,993	1,361				92
1128												
1129												
1130												
1131												
1132		5,534	2,348	747	1,183	468	578	197				13
1133		43,755	18,564	5,905	9,356	3,697	4,571	1,558				105
1134												
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Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled

1319	1081390	Accum Depr - Capital Lease Remove Capital Lease									
1320			F10								
1321	1081399L	Accum Depr - Capital Lease Remove Capital Lease									
1322			F10								
1323			F10								
1324			F10								
1325	TOTAL GENERAL PLANT ACCUM DEPR			(29,811,417)	(8,823,083)	(12,355,608)	(4,781,744)	(5,083,641)	(2,450,245)		(333,735)
1326											
1327											
1328	TOTAL ACCUM DEPR - PLANT IN SERVICE			(282,586,511)	(82,264,800)	(111,943,879)	(43,026,737)	(41,797,664)	(23,626,273)		(4,080,351)
1329											
1330											
1331											
1332											
1333	111SP	Accum Prov for Amort-Steam	F10								
1334											
1335	111GP	Accum Prov for Amort-General Division	F108	(912,334)	(267,337)	(367,444)	(141,741)	(146,817)	(74,711)		(10,860)
1336		System Overheads	F108	(393,458)	(115,293)	(158,466)	(61,128)	(63,317)	(32,220)		(4,683)
1337		Total Accum Prov for Amort-General		(1,305,791)	(382,630)	(525,909)	(202,869)	(210,134)	(106,931)		(15,543)
1338											
1339	111HP	Accum Prov for Amort-Hydro	F10	(45,492)	(14,470)	(22,926)	(9,059)	(11,201)	(3,817)		(257)
1340											
1341	111IP	Accum Prov for Amort-Intangible	F107D								
1342		Situs	F107D								
1343		System Generation	F105D	(6,010,340)	(1,911,733)	(3,028,975)	(1,196,933)	(1,479,859)	(504,316)		(33,985)
1344		System Overheads	F102D	(9,114,486)	(2,683,094)	(3,699,616)	(1,425,261)	(1,457,517)	(755,633)		(108,554)
1345		Customer - System	F42	(5,808,076)	(986,480)	(59,911)	(12,287)	(212)	(175,732)		(155,592)
1346		SSGCT	F105D								
1347		SSGCH	F105D								
1348		Energy	F105D								
1349		Total Accum Prov for Amort-Intangible	F10	(20,932,902)	(5,581,307)	(6,788,702)	(2,634,502)	(2,937,588)	(1,435,681)		(298,131)
1350											
1351	111390	Accum Prov for Amort-Mining	F107D								
1352		Situs	F105D								
1353		System Generation	F105D	21,842	6,947	11,008	4,350	5,378	1,833		124
1354		System Overheads	F102D	24,383	7,178	9,898	3,813	3,899	2,021		290
1355		Remove Capital Lease Amtr		(46,225)	(14,125)	(20,905)	(8,163)	(9,277)	(3,854)		(414)
1356		TOTAL ACCUM PROV FOR AMORTIZATION		(22,284,185)	(5,978,406)	(7,337,538)	(2,846,430)	(3,158,922)	(1,546,429)		(313,931)
1357											

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
Operating Revenues		219,983,742	90,845,609	31,967,748	47,988,930	18,866,968	21,687,384	8,518,515	608,587	
Operating Expenses		160,399,073	68,034,893	21,652,087	34,308,135	13,555,376	16,748,701	5,715,007	384,874	
Operation & Maintenance Expenses		23,157,034	9,824,951	3,125,061	4,951,390	1,956,597	2,419,088	824,392	55,555	
Depreciation Expense		3,860,506	1,656,732	521,569	815,912	322,141	396,380	137,476	10,295	
Amortization Expense		10,113,139	4,283,712	1,364,727	2,166,126	855,004	1,058,452	360,213	23,906	
Taxes Other Than Income		(11,934,722)	(5,055,296)	(1,610,542)	(2,556,289)	(1,010,188)	(1,249,101)	(425,094)	(28,212)	
Income Taxes - State		12,810,565	5,426,285	1,728,734	2,743,886	1,084,321	1,340,767	456,290	30,282	
Income Taxes Deferred		(853,313)	(362,040)	(115,155)	(192,454)	(77,099)	(89,141)	(30,378)	(2,047)	
Investment Tax Credit Adj										
Misc Revenues & Expense		197,552,281	83,809,237	26,666,480	42,246,705	16,694,153	20,625,147	7,037,906	474,654	
Total Operating Expenses		22,431,461	7,036,372	5,301,268	5,742,225	1,674,816	1,062,237	1,480,609	133,933	
Operating Revenue For Return		883,089,392	374,672,771	119,173,654	188,870,356	74,614,469	92,251,502	31,438,058	2,116,572	
Rate Base :		43,755	18,564	5,905	9,356	3,697	4,571	1,558	105	
Electric Plant In Service		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Plant Held For Future Use		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Electric Plant Acquisition Adj		0	0	0	0	0	0	0	0	
Nuclear Fuel		0	0	0	0	0	0	0	0	
Prepayments		0	0	0	0	0	0	0	0	
Fuel Stock		0	0	0	0	0	0	0	0	
Materials & Supplies		14,711,337	6,241,653	1,985,307	3,145,548	1,244,998	1,536,813	523,725	35,293	
Misc Deferred Debits		19,879,157	8,431,946	2,683,465	4,252,000	1,679,994	2,075,760	708,293	47,700	
Cash Working Capital										
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions		917,723,642	389,364,935	123,848,331	196,227,270	77,541,158	95,868,646	32,671,633	2,201,670	
Rate Base Deductions :		(276,191,533)	(117,181,169)	(37,272,279)	(59,054,708)	(23,336,125)	(28,852,214)	(9,832,442)	(662,586)	
Accum Provision For Depreciation		(22,439,940)	(9,542,039)	(3,030,069)	(4,788,547)	(1,891,469)	(2,332,351)	(800,250)	(55,206)	
Accum Provision For Amortization		(124,306,013)	(53,058,429)	(16,776,594)	(26,407,361)	(10,433,995)	(12,899,897)	(4,415,587)	(314,149)	
Accum Deferred Income Taxes		(266,331)	(112,988)	(35,941)	(56,951)	(22,505)	(27,827)	(9,461)	(636)	
Unamortized ITC										
Customer Advance For Construction		(3,109,807)	(1,319,456)	(419,684)	(664,854)	(262,764)	(324,875)	(110,713)	(7,461)	
Customer Service Deposits										
Misc Rate Base Deductions		(426,313,723)	(181,214,080)	(57,534,556)	(90,972,541)	(35,846,878)	(44,437,164)	(15,166,453)	(1,040,051)	
Total Rate Base		491,409,919	208,150,855	66,313,774	105,254,729	41,594,280	51,431,482	17,503,180	1,161,619	
Return On Rate Base		4.56%	3.38%	7.99%	5.46%	4.03%	2.07%	8.45%	11.53%	
Return On Equity		3.83%	1.58%	10.37%	5.53%	2.81%	-0.93%	11.25%	17.10%	

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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours)
12 Months Ending June 2012

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 35	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		491,409,919	208,150,855	66,313,774	105,254,729	41,594,280	51,431,482	17,503,180	1,161,619
	Return On Ratebase (\$\$)	4.60%	22,619,232	9,581,029	3,052,374	4,844,797	1,914,554	2,367,353	805,658	53,468
	Operating & Maintenance Expense		160,399,073	68,034,893	21,652,087	34,308,135	13,555,376	16,748,701	5,715,007	384,874
	Bad Debt to Produce ROR	F80								
	Depreciation Expense		23,157,034	9,824,951	3,125,061	4,951,390	1,956,597	2,419,088	824,392	55,555
	Amortization Expense		3,860,506	1,656,732	521,569	815,912	322,141	396,380	137,476	10,295
	Taxes Other Than Income		10,113,139	4,283,712	1,364,727	2,166,126	856,004	1,058,452	360,213	23,906
	Federal Income Taxes		(11,934,722)	(5,055,296)	(1,610,542)	(2,556,289)	(1,010,188)	(1,249,101)	(425,094)	(28,212)
	FIT Adj to Produce Target ROR	F101								
	State Income Taxes									
	SIT Adj to Produce Target ROR	F101								
	Deferred Income Taxes		12,810,565	5,425,285	1,728,734	2,743,886	1,084,321	1,340,767	456,290	30,282
	Investment Tax Credit		(853,313)	(362,040)	(115,155)	(182,454)	(72,099)	(89,141)	(30,378)	-
	Misc Revenue & Expenses		(21,489,307)	(9,163,035)	(2,900,748)	(4,568,942)	(1,805,130)	(2,231,740)	(765,545)	(54,166)
	Revenue Credits									
	Total Revenue Requirements		198,682,206	84,227,231	26,818,105	42,522,559	16,801,577	20,760,759	7,078,019	473,956
	Operating Revenues		198,494,435	81,682,574	29,067,000	43,419,988	16,561,839	19,455,644	7,752,970	554,421
	Increase / (Decrease) Required to Earn Equal Rates of Return		187,772	2,544,657	(2,248,895)	(897,428)	239,738	1,305,115	(674,951)	(80,465)
	Existing Revenues		198,494,435	81,682,574	29,067,000	43,419,988	16,561,839	19,455,644	7,752,970	554,421
	check									
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.09%	3.12%	-7.74%	-2.07%	1.45%	6.71%	-8.71%	-14.51%

Line	Generation - Total - Unbundled	WCA Method	B DESCRIPTION	ELECTRIC REVENUES							
				D	E	F	G	H	I	J	K
	A			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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,87
120	Residential Sales	A		81,682,574	81,682,574						
121	Commercial & Industrial Sales	A		72,837,452		29,067,000		16,561,839	19,455,644	7,752,970	
122	Interruptible Demand	F10									
123	Interruptible Energy	F10									
124	Public Street & Highway Lighting	A		43,974,408			43,419,988				554,421
125	Other Sales to Public Authority	A									
126	Interdepartmental Demand	A									
127	Interdepartmental Demand	F10									
128	Total Sales to Ultimate Customers			198,494,435	81,682,574	29,067,000	43,419,988	16,561,839	19,455,644	7,752,970	554,421
129	Sales for Resale Demand	F10									
130	Sales for Resale Energy	F10									
131	447NPC	F10									
132	Sales for Resale Demand	F10									
133	Sales for Resale Energy	F10									
134	449 Provision for Rate Refund	F10									
135	State Specific Revenue Credit	F140G									
136	AGA Revenue	A									
137	Total Sales from Electricity			215,691,225	88,978,722	31,387,727	47,096,983	18,014,843	21,252,091	8,365,182	595,676
138	Other Electric Operating Revenues	A									
139	Forfeited Discounts & Interest Customers	F40									
140	Misc Electric Revenue Demand	A									
141	Misc Electric Revenue Customer	F40		143	113	20	1	0	0	0	3
142	Water Sales	F10		1,194	507	161	255	101	125	43	3
143	Rent of Electric Property Demand	A									
144	Rent of Electric Property Customer	F40		248,033	105,234	33,472	53,034	20,957	25,911	8,830	595
145	Other Electric Revenue Demand	A		125,486	98,867	17,676	890	55	1	4,986	2,910
146	Other Electric Revenue Customer	F40		373,519	204,102	51,148	54,024	21,012	25,912	13,816	3,506
147	Other Electric Revenue Demand	A									
148	Other Electric Revenue Energy	F10		3,917,561	1,662,166	528,692	837,666	331,013	409,257	139,469	9,399
149	Other Electric Revenue Customer	F40									
150	Total Other Electric Operating Revenues			4,292,517	1,865,886	580,021	891,947	352,126	435,293	153,333	12,910
151	Total Electric Operating Revenues			219,983,742	90,845,609	31,967,748	47,988,930	18,366,968	21,687,384	8,518,515	608,587

	A	B	C	D	E	F	G	H	I	J	K
	FERC ACCT	DESCRIPTION	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 48T	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
188	Miscellaneous Revenues		F10								
189	41160	Gain on Sale of Utility Plant - CR	F10								
190	41170	Loss on Sale of Utility Plant	F10								
191	4118	Gain from Emission Allowances	F10	(854,648)	(362,606)	(115,335)	(182,739)	(72,211)	(89,280)	(30,426)	(2,050)
192	41181	Gain from Disposition of NOX Credits	F10								
193	4194	Impact Housing Interest Income	F10								
194	421	(Gain)/Loss on Sale of Utility Plant	F10	1,335	566	180	285	113	139	48	3
195	Total Miscellaneous Revenues			(853,313)	(362,040)	(115,155)	(182,454)	(72,099)	(89,141)	(30,378)	(2,047)
196	Miscellaneous Expenses		F80								
197	4311	Interest on Customer Deposits	F80								
198	DFA	Divergence Fairness Adjustment	F105								
201	202	Production	F105								
203	203	Transmission	F105								
204	204	Distribution	F105								
205											
206											
207	Net Miscellaneous Revenues And Expense			(853,313)	(362,040)	(115,155)	(182,454)	(72,099)	(89,141)	(30,378)	(2,047)
208	Generation - Total - Unbundled										
209	210										
211	211										
212	212										
213	213										
214	500	Operation Suprpn & Engineering	F10	3,607,647	1,530,635	486,855	771,380	304,819	376,871	128,433	8,655
215	500	Total 500	F10	3,614,673	1,533,616	487,803	772,882	305,413	377,605	128,683	8,672
216	501	Fuel Related	F10	4,788	2,032	646	1,024	405	500	170	11
220	501	CAGW	F10	412,280	174,907	56,633	88,146	34,832	43,065	14,676	989
221	501	JBE	F10	293,322	124,449	39,584	62,718	24,784	30,682	10,442	704
222	501	Total 501	F10	710,360	301,388	95,864	151,888	60,020	74,207	25,289	1,704
223	501NPC	Fuel Related	F10	47,552,447	20,175,315	6,417,243	10,167,567	4,017,827	4,967,543	1,692,871	114,081
224	501NPC	CAEW	F10	47,552,447	20,175,315	6,417,243	10,167,567	4,017,827	4,967,543	1,692,871	114,081
225	501NPC	Total 501NPC	F10	47,552,447	20,175,315	6,417,243	10,167,567	4,017,827	4,967,543	1,692,871	114,081
226	502	Steam Expenses	F10	867,177	367,922	117,026	185,418	73,270	90,589	30,872	2,080
227	502	JBG	F10	214,954	91,200	29,008	45,961	18,162	22,455	7,652	516
228	502	Total 502	F10	1,082,131	458,121	146,034	231,379	91,432	113,044	38,524	2,596
229	503	Steam From Other Sources	F10								
230	503NPC	Steam From Other Sources-NPC	F10								
231	505	Electric Expenses	F10	14,368	6,096	1,939	3,072	1,214	1,501	512	34
232	505	JBG	F10	14,368	6,096	1,939	3,072	1,214	1,501	512	34
233	505	Total 505	F10	14,368	6,096	1,939	3,072	1,214	1,501	512	34
234	506	Misc. Steam Expense	F10	(2,857,180)	(1,212,230)	(385,579)	(610,916)	(241,410)	(288,474)	(101,716)	(6,855)
235	506	JBG	F10	246,721	104,678	33,295	52,753	20,846	25,774	8,783	592
236	506	Total 506	F10	(2,610,458)	(1,107,552)	(352,284)	(558,163)	(220,564)	(272,700)	(92,933)	(6,263)
237	507	Rents	F10	51,257	21,747	6,917	10,960	4,331	5,355	1,825	123
238	507	JBG	F10	4,492	1,906	606	960	380	469	160	11
239	507	Total 507	F10	55,749	23,653	7,523	11,920	4,710	5,824	1,985	134
240	510	Maint Supervision & Engineering	F10	107,788	45,732	14,546	23,047	9,107	11,260	3,837	259
241	510	JBG	F10	51,258	21,748	6,917	10,960	4,331	5,355	1,825	123
242	510	Total 510	F10	159,046	67,479	21,463	34,007	13,438	16,615	5,662	382
243	511	Maintenance of Structures	F10	1,906,030	808,681	257,220	407,543	161,045	199,112	67,855	4,573
244	511	JBG	F10	84,299	35,766	11,376	18,025	8,006	8,806	3,001	202
245	511	Total 511	F10	1,990,329	844,447	268,597	425,568	169,168	207,919	70,856	4,775
246	512	Maintenance of Boiler Plant	F10	5,301,481	2,249,286	715,439	1,133,552	447,936	563,817	188,733	12,718
247	512	JBG	F10	594,620	252,283	80,241	127,141	50,241	62,117	21,169	1,427
248	512	Total 512	F10	5,896,102	2,501,569	795,684	1,260,692	498,177	615,933	209,902	14,145

Account	Description	D	E	F	G	H	I	J	K
		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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 54, 57
261	Maintenance of Electric Plant	2,052,738	870,925	277,019	438,912	173,441	214,438	73,078	4,925
262	JBG	72,891	30,926	9,837	15,685	6,159	7,615	2,595	175
263	Total 513	2,125,629	901,851	286,855	454,498	179,600	222,053	75,673	5,099
264	Maint of Misc. Steam Plant	663,512	281,511	89,541	141,871	56,062	69,313	23,621	1,592
265	JBG	75,740	32,135	10,221	16,195	6,399	7,912	2,696	182
266	Total 514	739,252	313,646	99,763	158,065	62,461	77,226	26,317	1,773
267	Total Steam Power Generation	61,329,628	26,020,629	8,276,485	13,113,376	5,181,896	6,406,770	2,183,340	147,133
270									
271									
272									
273									
274									
275	Operation Super & Engineering	-	-	-	-	-	-	-	-
276	Nuclear Fuel Expense	-	-	-	-	-	-	-	-
277	Coolants and Water	-	-	-	-	-	-	-	-
278	Steam Expenses	-	-	-	-	-	-	-	-
279	Electric Expenses	-	-	-	-	-	-	-	-
280	Misc. Nuclear Expenses	-	-	-	-	-	-	-	-
281	Maint Supervision & Eng	-	-	-	-	-	-	-	-
282	Maintenance of Structures	-	-	-	-	-	-	-	-
283	Maintenance of Reactor Plant	-	-	-	-	-	-	-	-
284	Maintenance of Electric Plant	-	-	-	-	-	-	-	-
285	Maintenance of Misc Nuclear	-	-	-	-	-	-	-	-
286	Total Nuclear Power Generation	-	-	-	-	-	-	-	-
287									
288									
289									
290									
291									
292									
293									
294									
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296									
297									
298									
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300									
301									
302									
303									
304									
305									
306									
307	Generation - Total - Unbundled	1,324,909	562,126	175,798	283,289	111,945	138,406	47,167	3,179
308	Operation Super & Engineering	49,739	21,103	6,712	10,635	4,203	5,196	1,771	119
309	Water For Power	795,689	337,591	107,379	170,133	67,230	83,121	28,327	1,909
310	Hydraulic Expenses	3,250,316	1,379,028	438,633	694,976	274,627	339,543	115,712	7,798
311	Electric Expenses	(44,352)	(18,818)	(5,985)	(9,483)	(3,747)	(4,633)	(1,579)	(106)
312	Misc. Hydro Expenses	88	37	12	19	7	9	3	0
313	Rents (Hydro Generation)	209,229	88,771	28,236	44,737	17,678	21,857	7,449	502
314	Maint Supervision & Engineering	363,225	154,107	49,018	77,664	30,690	37,944	12,931	871
315	Maintenance of Structures	446,891	189,647	60,322	95,575	37,767	46,695	15,913	1,072
316	Maint of Dams & Waterways	448,827	190,426	60,570	95,967	37,923	46,887	15,978	1,077
317	Maintenance of Electric Plant	6,844,661	2,904,019	923,693	1,463,511	578,323	715,024	243,671	16,421
318	Maintenance of Misc Nuclear								
319	Total Hydraulic Power Generation								
320									
321									
322									
323									
324									
325									
326									
327									
328									
329									
330									
331									

			OTHER POWER GENERATION								
332											
333											
334											
335											
336	546	Operation Super & Engineering	F10								
337		CAGE	F10	33,980	14,417	4,586	7,266	2,871	3,550	1,210	82
338		Total 546	F10	33,980	14,417	4,586	7,266	2,871	3,550	1,210	82
339											
340	547	Fuel	F10								
341		SE									
342		Total 547									
343											
344	547NPC	Fuel	F10	22,341,082	9,478,763	3,014,948	4,776,924	1,887,655	2,333,850	795,344	53,597
345		SE	F10								
346		Total 547NPC		22,341,082	9,478,763	3,014,948	4,776,924	1,887,655	2,333,850	795,344	53,597
347											
348	548	Generation Expense	F10	(1,887)	(843)	(268)	(425)	(168)	(208)	(71)	(6)
349		CAGE	F10	2,473,509	1,049,448	333,802	528,881	208,593	258,394	89,057	5,534
350		Total 548	F10	2,471,522	1,048,605	333,534	528,456	208,825	258,186	87,986	5,529
351											
352	549	Miscellaneous Other	F10	137,533	58,352	18,560	29,407	11,621	14,367	4,896	330
353		CAGE	F10	1,416,410	600,947	191,146	302,854	119,676	147,965	50,424	3,398
354		Total 549	F10	1,553,943	659,299	209,706	332,261	131,297	162,332	55,321	3,728
355											
356	550	Maint Supervision & Engineering	F10	364	154	49	78	31	38	13	1
357		SG	F10	435,601	184,814	55,785	93,139	36,005	45,505	15,507	1,045
358		CAGE	F10	435,964	184,969	58,834	93,217	36,836	45,543	15,520	1,046
359		Total 550									
360											
361	552	Maintenance of Structures	F10								
362		SG	F10	704	299	95	150	59	74	25	2
363		CAGE	F10	704	299	95	150	59	74	25	2
364		Total 552									
365											
366	553	Maint of Generation & Elect Plant	F10								
367		SG	F10	1,293,734	548,899	174,591	276,624	109,311	135,149	46,057	3,104
368		CAGE	F10	1,293,734	548,899	174,591	276,624	109,311	135,149	46,057	3,104
369		Total 553									
370											
371	554	Maintenance of Misc. Other	F10								
372		SG	F10	286,438	121,529	38,655	61,246	24,202	29,923	10,197	687
373		CAGE	F10	286,438	121,529	38,655	61,246	24,202	29,923	10,197	687
374		Total 554									
375											
376		Total Other Power Generation		28,417,367	12,056,779	3,834,948	6,076,143	2,401,056	2,968,606	1,011,661	68,175
377											
378											
379											
380											
381											
382	555	Purchased Power	F10								
383		Demand	F10								
384		Energy	F10								
385		Total 555									
386											
387											
388	555NPC	Purchased Power	F10	52,857,877	22,426,277	7,133,215	11,301,963	4,466,096	5,521,772	1,881,745	126,608
389		Demand	F10	2,853,159	1,210,524	385,036	610,057	241,071	298,054	101,573	6,845
390		Energy	F10								
391		SSGP	F10								
392		Total 555NPC		55,711,036	23,636,801	7,518,251	11,912,020	4,707,167	5,819,826	1,983,318	133,653
393											
394	556	System Control & Load Dispatch	F10	142,079	60,281	19,174	30,379	12,005	14,842	5,058	341
395											
396	557	Other Expenses	F10	2,901,650	1,231,098	391,560	620,425	245,168	303,119	103,289	6,961
397		CAGE/JBG	F10	1,180,772	500,972	159,346	252,470	99,766	123,349	42,036	2,833
398		Total 557		4,082,422	1,732,070	550,926	872,895	344,934	426,468	145,335	9,794
399											

OTHER POWER SUPPLY

Generation - Total - Unbundled

A
FERC
ACCT DESCRIPTION
580 Operation Supervision & Eng

C
COS
Factor
F131

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 48T

I
Large General
Dedicated Facilities
Schedule 48T

J
Agricultural
Pumping
Schedule 40

K
Street & Area
Lighting
Sch. 15.51-54.57

DISTRIBUTION EXPENSE

Line #	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-
	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-
	CUSTOMER ACCOUNTS EXPENSE									
901	Supervision	F136	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F41	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-
	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-

Generation	A	B	C	D	E	F	G	H	I	J	K
	ACCT	DESCRIPTION	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
528											
529											
530											
531	F40	Supervision	F40	-	-	-	-	-	-	-	-
532	F40	Customer Assistance	F40	-	-	-	-	-	-	-	-
533	F40	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
534	F40	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
535		TOTAL CUSTOMER SERVICE EXPENSE									
543											
544											
545											
546											
547											
548											
549											
550	F40	Supervision	F40	-	-	-	-	-	-	-	-
551	F40	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
552	F40	Advertising Expense	F40	-	-	-	-	-	-	-	-
553	F40	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
555		TOTAL SALES EXPENSE									
557											
558											
559											
560											
561											
562	F102G	Administrative & General Salaries	F42	2,526,614	1,071,979	340,969	540,235	214,480	263,941	89,946	6,061
563	F42	Customer - System									
564	F42	Administrative & General Salaries									
565											
566											
567	F102G	Office Supplies & expenses	F42	2,526,614	1,071,979	340,969	540,235	214,480	263,941	89,946	6,061
568	F42	Customer - System									
569	F42	Office Supplies & expenses									
570											
571	F102G	Outside Services	F42	(562,361)	(238,596)	(75,891)	(120,243)	(47,515)	(68,747)	(20,020)	(1,349)
572	F42	Customer - System									
573	F42	Outside Services									
574											
575	F102G	Property Insurance	F102G	290,746	123,356	39,236	62,167	24,566	30,373	10,351	698
576	F102G	Injuries & Damages	F102G	342,217	145,194	46,182	73,172	28,915	35,750	12,183	821
577	F138G	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-
579	F102	Franchise Requirements	F102	-	-	-	-	-	-	-	-
581	F141	Regulatory Commission Expense	F141	286,215	126,794	42,784	57,923	21,765	23,610	11,764	1,575
582	F138G	Duplicate Charges	F138G	(189,111)	(80,235)	(25,521)	(40,435)	(15,978)	(19,755)	(6,732)	(454)
584	F138G	Misc General Expenses	F138G	344,005	145,953	46,424	73,554	29,066	35,936	12,247	825
585	F102G	Rents	F102G	198,888	84,383	26,840	42,526	16,805	20,777	7,080	477
586	F108	Maintenance of General Plant	F108	527,755	250,613	73,436	100,935	38,935	40,330	20,523	2,983
587											
588											
589											
590											
591											
592		TOTAL ADMINISTRATIVE & GEN EXPENSE		3,871,879	1,624,315	528,611	839,811	329,995	397,164	142,625	9,358
593											
594											
595		TOTAL O & M EXPENSE		160,399,073	68,034,893	21,652,087	34,308,135	13,555,376	16,748,701	5,715,007	384,874
596											

Generation - Total - Unbundled		DEPRECIATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K		
	DESCRIPTION	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
597			657,178	278,824	88,687	140,516	55,527	68,652	23,396	1,577		
598		F10	6,980,937	2,961,837	942,083	1,492,650	589,837	729,260	248,522	16,748		
599		F10	7,638,115	3,240,661	1,030,770	1,633,166	646,364	797,912	271,918	18,324		
600		F10										
601		F10	5,403,612	2,292,618	729,222	1,155,389	455,565	564,486	192,369	12,964		
602		F10										
603		F10	9,179,802	3,894,761	1,238,822	1,962,806	775,625	958,964	326,802	22,023		
604		F10	9,179,802	3,894,761	1,238,822	1,962,806	775,625	958,964	326,802	22,023		
605		F106										
606												
607		F118										
608		F119										
609		F120										
610		F121										
611		F122										
612		F123										
613		F124										
614		F125										
615		F126										
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635												
636		F107G	421,932	179,015	56,940	90,217	35,650	44,077	15,021	1,012		
637		F102G	513,343	217,799	69,276	109,762	43,374	53,626	18,275	1,232		
638		F42										
639		F10	230	98	31	49	19	24	8	1		
640			935,506	396,912	126,247	200,028	79,043	97,727	33,304	2,244		
641												
642												
643												
644												
645												
646												
647												
648												
649												
650												
651			23,157,034	9,824,951	3,125,061	4,951,390	1,956,597	2,419,088	824,392	55,555		
652												
653												
654												
655												
656												
657		F10	5,130	2,177	692	1,097	433	536	183	12		
658		F102G	44,281	18,787	5,976	9,468	3,741	4,626	1,576	106		
659		F42										
660			49,411	20,964	6,668	10,565	4,175	5,162	1,759	119		
661												
662												
663												

AMORTIZATION EXPENSE

404IP	Amort of LT Plant - Intangible Plant	F107G	5	2	1	1	1	H	I	J	K
	Situs	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Large General	Agricultural	Street & Area
		Jurisdiction	Schedule 15	Service	Service <1,000 KW	Service <1,000 KW	Service >1,000 KW	Dedicated Facilities	Pumping	Lighting	
		Normalized	Schedule 15	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 48I	Schedule 40	Sch. 15,51-54,57	
654	404IP	F107G	2,896,156	390,839	619,250	244,704	302,546	0	103,103	0	0
655		F105G	539,309	72,780	115,314	45,568	56,339	19,199	0	0	6,948
656		F102G									1,294
657		F42									
658		F10	3,435,470	463,620	734,565	290,272	358,865	122,303	0	0	8,242
659											
672											
673											
674											
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681											
682											
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684											
685			52,719	7,197	9,934	3,887	4,538	1,883	272		
686											
687											
688											
689											
690											
691			322,905	44,084	60,847	23,808	27,796	11,532	1,683		
692											
693											
694			3,860,506	521,569	815,912	322,141	396,380	137,476	10,295		
695											
696											
697											
698											
699											
700			4,149,641	559,977	888,808	351,237	434,306	147,803	9,809		
701			5,963,498	804,760	1,277,317	504,167	624,146	212,410	14,097		
702			10,113,139	1,364,727	2,166,126	856,004	1,058,452	360,213	23,906		
703											
704											
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716											
717											
718											
719			24,221,365	3,266,575	5,187,956	2,050,163	2,535,034	862,724	57,256		
722			(11,410,799)	(1,539,841)	(2,444,071)	(965,641)	(1,194,266)	(406,433)	(26,973)		
723			12,810,565	1,728,734	2,743,886	1,084,321	1,340,767	456,290	30,282		
726											
727											
728											
729											
730											
731											
732											
733											
734			(11,934,722)	(1,610,542)	(2,566,269)	(1,010,188)	(1,249,101)	(425,094)	(28,212)		
735											
736											
737			197,552,281	26,666,480	42,246,705	16,692,153	20,625,147	7,037,906	474,654		
AMORTIZATION EXPENSE (continued)											
TAX OTHER THAN INCOME											
DEFERRED ITC											
DEFERRED INCOME TAXES											
INCOME TAXES											
TOTAL AMORTIZATION EXPENSE											
TOTAL DEFERRED ITC											
TOTAL DEFERRED INCOME TAXES											
TOTAL OPERATING EXPENSES											

Generation - Total - Unbundled		STEAM PRODUCTION PLANT										
A	B	C	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 35	Large General Service >1,000 kW Schedule 4B1	Large General Dedicated Facilities Schedule 4B1	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
310	Land and Land Rights	F10	306,782	130,160	41,400	65,595	25,921	32,048	10,921		736	
742	JBG	F10	385,239	163,447	51,988	82,371	32,550	40,244	13,715		924	
749	Total 310		692,021	293,607	93,388	147,967	58,471	72,292	24,636		1,660	
311	Structures and Improvements	F10	14,718,166	6,244,550	1,985,229	3,147,008	1,243,575	1,537,526	523,968		35,310	
750	JBG	F10	31,619,964	13,415,961	4,267,141	6,760,916	2,671,141	3,303,164	1,123,673		75,558	
751	Total 311		46,338,131	19,660,511	6,252,370	9,907,924	3,915,227	4,840,690	1,643,641		111,167	
312	Boiler Plant Equipment	F10	(624,870)	(265,117)	(84,327)	(133,608)	(52,797)	(65,277)	(22,245)		(1,499)	
753	JBG	F10	161,979,666	68,723,926	21,859,292	34,634,161	13,686,074	16,921,127	5,766,490		388,597	
754	Total 312		161,354,796	68,458,810	21,774,965	34,500,552	13,633,277	16,855,850	5,744,244		387,098	
314	Turbogenerator Units	F10	12,119,310	5,141,921	1,635,511	2,591,326	1,023,991	1,266,038	431,448		29,075	
755	JBG	F10	39,540,512	16,776,052	5,336,025	8,454,471	3,340,878	4,130,580	1,407,646		94,860	
760	Total 314		51,659,822	21,917,972	6,971,536	11,045,797	4,364,870	5,396,618	1,839,094		123,934	
315	Accessory Electric Equipment	F10	2,988,453	1,272,169	404,644	641,123	253,347	313,232	106,745		7,193	
762	JBG	F10	13,335,661	5,657,986	1,739,651	2,851,408	1,126,766	1,393,105	473,751		31,993	
763	Total 315		16,324,114	6,930,155	2,204,305	3,492,531	1,380,113	1,706,337	581,497		39,186	
316	Misc Power Plant Equipment	F10	498,734	211,600	67,305	106,638	42,139	52,100	17,755		1,196	
766	JBG	F10	867,461	368,042	117,065	185,479	73,294	90,619	30,862		2,081	
767	Total 316		1,366,194	579,642	184,369	292,117	115,433	142,719	48,637		3,278	
769	Unclassified Steam Plant - Acct 300	F10	197,157	83,649	26,606	42,156	16,658	20,596	7,019		473	
770	Total Steam Production Plant		277,942,255	117,923,957	37,508,540	59,429,044	23,484,048	29,035,102	9,894,768		666,796	
771	Land and Land Rights	F10	-	-	-	-	-	-	-		-	
772	Structures and Improvements	F10	-	-	-	-	-	-	-		-	
781	Reactor Plant Equipment	F10	-	-	-	-	-	-	-		-	
783	Turbogenerator Units	F10	-	-	-	-	-	-	-		-	
784	Land and Land Rights	F10	-	-	-	-	-	-	-		-	
785	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-		-	
786	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-		-	
787	Total Nuclear Production Plant		-	-	-	-	-	-	-		-	
788	Land and Land Rights	F10	-	-	-	-	-	-	-		-	
789	Structures and Improvements	F10	-	-	-	-	-	-	-		-	
790	Reactor Plant Equipment	F10	-	-	-	-	-	-	-		-	
791	Turbogenerator Units	F10	-	-	-	-	-	-	-		-	
792	Land and Land Rights	F10	-	-	-	-	-	-	-		-	
793	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-		-	
794	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-		-	
795	Total Nuclear Production Plant		-	-	-	-	-	-	-		-	
796	Land and Land Rights	F10	6,515,135	2,764,209	879,223	1,393,053	550,480	680,600	231,939		15,630	
797	JBG	F10	28,839,077	12,235,700	3,891,858	6,165,312	2,436,687	3,012,660	1,026,674		69,186	
798	Total 330		35,354,212	15,000,000	4,771,081	7,558,365	2,987,167	3,693,260	1,258,613		84,816	
800	Structures and Improvements	F10	103,763,388	44,024,214	14,002,956	22,186,475	8,767,233	10,839,592	3,693,985		248,933	
801	JBG	F10	17,793,902	7,549,508	2,401,302	3,804,656	1,503,452	1,858,831	633,464		42,688	
802	Total 331		121,557,290	51,573,722	16,404,258	26,000,131	10,270,685	12,698,423	4,327,449		291,621	
803	Reservoirs, Dams & Waterways	F10	12,476,121	5,293,307	1,683,663	2,667,619	1,054,139	1,303,312	444,151		29,931	
804	JBG	F10	495,179	210,092	66,825	105,878	41,939	51,729	17,628		1,188	
805	Total 332		12,971,300	5,503,400	1,750,488	2,773,497	1,106,078	1,355,041	461,779		31,119	
806	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-		-	
807	JBG	F10	-	-	-	-	-	-	-		-	
808	Accessory Electric Equipment	F10	-	-	-	-	-	-	-		-	
809	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-		-	
810	Total 333		-	-	-	-	-	-	-		-	

ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 26	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 54, 57
811									
812	Roads, Railroads & Bridges	3,412,005	1,447,628	460,453	729,548	288,289	356,433	121,468	6,186
813	Unclassified Hydro Plant - Acct 300								
814									
815									
816	Total Hydraulic Plant	173,294,807	73,524,658	23,386,280	37,053,541	14,642,119	18,103,157	6,169,310	415,742
817	Generation - Total - Unbundled								
818	A								
819	B								
820	C								
821	F10	173,294,807	73,524,658	23,386,280	37,053,541	14,642,119	18,103,157	6,169,310	415,742
822	F10	173,294,807	73,524,658	23,386,280	37,053,541	14,642,119	18,103,157	6,169,310	415,742
823	F10	173,294,807	73,524,658	23,386,280	37,053,541	14,642,119	18,103,157	6,169,310	415,742
824	F10	637,170	270,335	85,987	136,238	53,836	66,562	22,683	1,529
825	F10	637,170	270,335	85,987	136,238	53,836	66,562	22,683	1,529
826	F10	12,828,484	5,442,805	1,731,215	2,742,960	1,083,911	1,340,121	456,695	30,776
827	F10	12,828,484	5,442,805	1,731,215	2,742,960	1,083,911	1,340,121	456,695	30,776
828	F10	367,153	155,774	49,548	78,504	31,022	38,354	13,071	881
829	F10	367,153	155,774	49,548	78,504	31,022	38,354	13,071	881
830	F10	213,520,417	90,591,379	28,814,759	45,654,498	18,040,883	22,305,306	7,601,345	512,245
831	F10	213,520,417	90,591,379	28,814,759	45,654,498	18,040,883	22,305,306	7,601,345	512,245
832	F10	32,370,717	13,734,087	4,368,455	6,921,440	2,735,084	3,381,591	1,152,400	77,659
833	F10	32,370,717	13,734,087	4,368,455	6,921,440	2,735,084	3,381,591	1,152,400	77,659
834	F10	19,621,147	8,324,763	2,647,890	4,195,354	1,657,641	2,049,714	698,515	47,072
835	F10	19,621,147	8,324,763	2,647,890	4,195,354	1,657,641	2,049,714	698,515	47,072
836	F10	998,517	423,646	134,751	213,501	84,367	104,310	35,547	2,395
837	F10	998,517	423,646	134,751	213,501	84,367	104,310	35,547	2,395
838	F10	280,343,604	118,942,789	37,832,605	59,942,496	23,666,944	29,285,958	9,980,256	672,557
839	F10	280,343,604	118,942,789	37,832,605	59,942,496	23,666,944	29,285,958	9,980,256	672,557
840	F10	731,580,667	310,391,404	98,727,425	156,425,081	61,813,111	76,424,217	26,044,334	1,755,096
841	F10	731,580,667	310,391,404	98,727,425	156,425,081	61,813,111	76,424,217	26,044,334	1,755,096
842	F10								
843	F10								
844	F10								
845	F10								
846	F10								
847	F10								
848	F10								
849	F10								
850	F10								
851	F10								
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865	F10								
866	F10								
867	F10								
868	F10								
869	F10								
870	F10								
871	F10								
872	F10								
873	F10								
874	F10								
875	F10								
876	F10								
877	F10								
878	F10								
879	F10								
880	F10								
881	F10								
882	F10								
883	F10								

ACCT	DESCRIPTION	B	C	DISTRIBUTION PLANT							
				D	E	F	G	H	I	J	K
FERC ACCT			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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
356	Overhead Conductors Demand Direct Assigned		F10 A								
357	Underground Conduit Demand Direct Assigned		F10 A								
358	Underground Conductors Demand Direct Assigned		F10 A								
359	Roads and Trails Demand Direct Assigned		F10 A								
TP	Unclassified Trans Plant - Acct 300		F10								
TS0	Unclassified Trans Sub - Acct 300		F10								
900	TOTAL TRANSMISSION PLANT										
905	Generation - Total - Unbundle										
906											
907											
908											
909											
910											
911	Land and Land Rights Demand Primary Assigned		F20A A								
912											
913											
914											
915	Structures and Improvements Demand Primary Assigned		F20 A								
916											
917											
918											
919	Station Equipment Demand Primary Assigned		F20A A								
920											
921											
922											
923											
924	Poles, Towers & Fixtures Demand Primary Assigned		F20A F22 A								
925											
926											
927											
928	Overhead Conductors Demand Primary Assigned		F20A F22 A								
929											
930											
931											
932											
933	Underground Conduit Demand Primary Assigned		F20A F22 A								
934											
935											
936											
937											
938	Underground Conductors Demand Primary Assigned		F20A F22 A								
939											
940											
941											
942											
943	Line Transformers Demand Secondary Assigned		F21 A								
944											
945											
946											
947	Services Customer Assigned		F70 A								
948											
949											
950											
951	Meters Customer Assigned		F60A A								
952											
953											
954											

Account	Description	D	E	F	G	H	I	J	K
		Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
		Jurisdiction	Schedule 16	Service	Service <1,000 KW	Service >1,000 KW	Dedicated Facilities	Pumping	Lighting
		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
371	Install on Customers' Premises								
955	Demand Primary								
956	Demand Secondary								
957	Assigned								
958									
959									
372	Leased Property								
960	Demand Primary								
961	Demand Secondary								
962	Assigned								
963									
964									
965									
966	Street Lights								
967									
968									
969	Unclassified Dist Plant - Acct 300								
970	Unclassified Dist Sub - Acct 300								
971	TOTAL DISTRIBUTION PLANT								
972									
973	Generation - Total - Unbundled								
974									
975									
976									
977									
978									
389	Land and Land Rights								
979	Situs								
980	System Generation								
981	System Overheads								
982	Customer - System								
983	Customer - System								
984	Total Land & Land Rights								
985									
986	Structures and Improvements								
987	Situs								
988	System Generation								
989	System Overheads								
990	Customer - System								
991	Customer - System								
992	Total Structures and Improvements								
993									
381	Office Furniture & Equipment								
994	Situs								
995	System Generation								
996	System Overheads								
997	Customer - System								
998	Customer - System								
999	Energy								
1000	Total Office Furniture & Equipment								
1001									
1002									
382	Transportation Equipment								
1003	Situs								
1004	System Generation								
1005	System Overheads								
1006	Customer - System								
1007	Customer - System								
1008	Energy								
1009	Total Transportation Equipment								
1010									
1011									
383	Stores Equipment								
1012	Situs								
1013	System Generation								
1014	System Overheads								
1015	Customer - System								
1016	Customer - System								
1017	Energy								
1018	Total Stores Equipment								
1019									
384	Tools, Shop & Garage Equipment								
1020	Situs								
1021	System Generation								
1022	System Overheads								
1023	Customer - System								
1024	Customer - System								
1025	Energy								
1026	Total Tools, Shop & Garage Equipment								
1027									
1028									

GENERAL PLANT

Account	Description	D	E	F	G	H	I	J	K
		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 46T	Large General Dedicated Facilities Schedule 46T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
303	Miscellaneous Intangible Plant								
1102	Situs	36,952	15,678	4,987	7,901	3,122	3,860	1,315	89
1103	System Generation	14,159,730	6,007,620	1,910,867	3,027,605	1,196,392	1,479,189	504,088	33,970
1104	System Overheads	13,365,082	5,670,470	1,803,629	2,857,694	1,129,250	1,396,177	475,798	32,063
1105	Customer - System	-	-	-	-	-	-	-	-
1106	Energy	-	-	-	-	-	-	-	-
1107	Total Miscellaneous Intangible Plant	27,561,764	11,693,768	3,719,483	5,893,200	2,328,764	2,879,226	981,201	66,122
1111		-	-	-	-	-	-	-	-
1112	Unclass Intangible Plant - Acct 300	-	-	-	-	-	-	-	-
1113		-	-	-	-	-	-	-	-
1114	TOTAL INTANGIBLE PLANT	62,293,018	26,429,372	8,408,495	13,319,366	5,263,296	6,507,410	2,217,637	149,444
1115		-	-	-	-	-	-	-	-
1116		-	-	-	-	-	-	-	-
1117		-	-	-	-	-	-	-	-
1118		-	-	-	-	-	-	-	-
1119		-	-	-	-	-	-	-	-
1120		-	-	-	-	-	-	-	-
1121		-	-	-	-	-	-	-	-
1122		-	-	-	-	-	-	-	-
1123		-	-	-	-	-	-	-	-
1124		-	-	-	-	-	-	-	-
1125		-	-	-	-	-	-	-	-
105	Plant Held For Future Use								
1126	Production	38,221	16,216	5,158	8,172	3,229	3,983	1,361	92
1127	Transmission	-	-	-	-	-	-	-	-
1128	Distribution	-	-	-	-	-	-	-	-
1129	General	-	-	-	-	-	-	-	-
1130	Mining	5,534	2,348	747	1,183	468	578	197	13
1131	Total Plant Held For Future Use	43,755	18,564	5,905	9,356	3,697	4,571	1,558	105
1132		-	-	-	-	-	-	-	-
1133	Electric Plant Acquisition Adjust	-	-	-	-	-	-	-	-
1134	Nuclear Fuel	-	-	-	-	-	-	-	-
1135		-	-	-	-	-	-	-	-
1136		-	-	-	-	-	-	-	-
1137		-	-	-	-	-	-	-	-
1138	Weatherization	-	-	-	-	-	-	-	-
1139	Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1140	JBE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1141	Total Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1142		-	-	-	-	-	-	-	-
1143	Fuel Stock - Undistributed	-	-	-	-	-	-	-	-
1144	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-
1145	DG&T Working Capital Deposit	-	-	-	-	-	-	-	-
1146	Provo Working Capital Deposit	-	-	-	-	-	-	-	-
1147	Materials and Supplies	0	0	0	0	0	0	0	0
1148	JBG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1149	Total Material & Supplies	0	0	0	0	0	0	0	0
1150		-	-	-	-	-	-	-	-
1151	Stores Expense Undistributed	-	-	-	-	-	-	-	-
1152	Provo Working Capital Deposit	-	-	-	-	-	-	-	-
1153	Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1154	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1155	Total Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1156		-	-	-	-	-	-	-	-
1157	Misc Regulatory Assets	12,855,249	5,454,161	1,734,827	2,748,683	1,086,173	1,342,917	457,648	30,640
1158	Total Misc Regulatory Assets	12,855,249	5,454,161	1,734,827	2,748,683	1,086,173	1,342,917	457,648	30,640
1159		-	-	-	-	-	-	-	-
1160	Misc Deferred Debits	1,856,088	787,492	250,481	396,865	156,826	193,895	66,077	4,453
1161	Cash Working Capital	19,879,157	8,431,946	2,683,465	4,252,000	1,679,994	2,075,760	708,293	47,700
1162		-	-	-	-	-	-	-	-
1163		-	-	-	-	-	-	-	-
1164		-	-	-	-	-	-	-	-
1165		-	-	-	-	-	-	-	-
1166		-	-	-	-	-	-	-	-
1167		-	-	-	-	-	-	-	-
1168		-	-	-	-	-	-	-	-
1169		-	-	-	-	-	-	-	-
1170		-	-	-	-	-	-	-	-
1171		-	-	-	-	-	-	-	-
1172		-	-	-	-	-	-	-	-
1173		-	-	-	-	-	-	-	-

OWC	DESCRIPTION	F137G	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 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
1174	Other Working Capital		0	0	0	0	0	0	0	0
1176	Total Other Working Capital		0	0	0	0	0	0	0	0
1177										
18222	Nuclear Plant									
1869	Misc Deferred Debits-Trojan									
141	Impact Housing - Notes Receivable									
1183	TOTAL RATE BASE ADDITIONS									
1184	Generation - Total - Unbundled		34,634,250	14,692,163	4,674,677	7,406,903	2,926,689	3,617,144	1,233,575	83,098
1186										
1187										
1188										
1189										
1190										
1191										
1192	Customer Service Deposits									
1193										
1194										
1195										
1197	Accum Prov for Property Insurance									
2281										
2282	Accum Prov for Injuries & Damages									
2283	Accum Prov for Pension & Benefits									
2284	Reg Liabilities - Insurance Provision									
22842	Hydro Relicensing Obligations									
22842	Accum Misc Oper Prov - Trojan									
252	Customer Advances for Const									
25398	SO2 Emissions									
25399	Other Deferred Credits									
190	Accum Deferred Income Taxes									
F104G	Labor									
F138G	Customer - System									
F42	Total Accum Deferred Income Taxes									
281	Accum Deferred Income Taxes									
282	Accum Deferred Income Taxes									
1222	Labor									
1223	Customer - System									
1224	Total Accum Deferred Income Taxes									
1225										
1226										
1227	Accum Deferred Income Taxes									
1228	Labor									
1229	Customer - System									
1230	Total Accum Deferred Income Taxes									
1231										
1232	Accum Investment Tax Credit									
1233	TOTAL RATE BASE DEDUCTIONS									
1234										
1235										
1236										
1237										
1238	Steam Prod Accumulated Depr									
1239	JBG									
1240	Total Steam Prod Accumulated Depr									
1241										
1242	Nuclear Prod Accumulated Depr									
1243										
1244	Hydraulic Prod Accum Depr									
1245										

1246	108OP	Other Production - Accum Depr	F10	(59,017,039)	(25,039,456)	(7,964,399)	(12,618,902)	(4,966,500)	(6,165,186)	(2,101,012)	(141,585)
1248	1248	Total Other Production - Accum Depr	F10	(59,017,039)	(25,039,456)	(7,964,399)	(12,618,902)	(4,966,500)	(6,165,186)	(2,101,012)	(141,585)
1249	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-
1250	1250										
1251	1251										
1252	1252										
1253	1253										
1254	1254	TOTAL PRODUCTION PLANT DEPRECIATION		(234,287,852)	(99,402,483)	(31,517,342)	(50,094,949)	(19,795,576)	(24,474,766)	(8,340,667)	(562,067)
1255	1255										
1256	1256										
1257	1257										
1258	1258										
1259	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-
1260	1260										
1261	1261										
1262	1262										
1263	1263										
1264	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1265	1265										
1266	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1267	1267										
1268	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1269	1269										
1270	1270	Generation - Total - Unbundled									
1271	1271										
1272	A										
1273	B										
1274	DESCRIPTION										
1275	FERC ACCT										
1276	D	Washington Jurisdiction Normalized	F121	-	-	-	-	-	-	-	-
1277	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1278	1278										
1279	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1280	1280										
1281	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1282	1282										
1283	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1284	1284										
1285	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1286	1286										
1287	108369	Services	F126	-	-	-	-	-	-	-	-
1288	1288										
1289	108370	Meters	F127	-	-	-	-	-	-	-	-
1290	1290										
1291	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1292	1292										
1293	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1294	1294										
1295	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1296	1296										
1297	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1298	1298										
1299	108D05	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1300	1300										
1301	108DP	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-	-
1302	1302										
1303	1303										
1304	1304	TOTAL DISTRIBUTION PLANT DEPR									
1305	1305										
1306	1306										
1307	108GP	General Plant Accumulated Depr									
1308	1308										
1309	1309	Situs	F107G	-	-	-	-	-	-	-	-
1310	1310	System Generation	F105G	(4,642,553)	(1,969,719)	(626,516)	(982,661)	(392,261)	(484,982)	(165,275)	(11,138)
1311	1311	System Overheads	F102G	(2,748,047)	(1,165,328)	(370,851)	(587,582)	(232,189)	(287,073)	(97,831)	(6,593)
1312	1312	Customer - System	F42	-	-	-	-	-	-	-	-
1313	1313	Energy	F10	-	-	-	-	-	-	-	-
1314	1314	Total General Plant Accumulated Depr	F10	(7,390,600)	(3,135,647)	(997,368)	(1,580,243)	(624,451)	(772,056)	(263,106)	(17,730)
1315	1315										
1316	108MP	Mining Plant Accumulated Depr.	F10	(34,513,081)	(14,643,038)	(4,657,569)	(7,379,516)	(2,916,098)	(3,605,392)	(1,226,669)	(82,798)
1317	1317										
1318	1318										

1319	1081390	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1320		Remove Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1321		Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1322	1081399	Remove Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1323			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1324		TOTAL GENERAL PLANT ACCUM DEPR	(41,903,681)	(17,778,685)	(5,654,937)	(8,959,759)	(4,377,448)	(1,491,775)	(100,529)																				
1325			(276,191,533)	(117,181,169)	(37,272,279)	(59,054,708)	(23,336,125)	(28,852,214)	(9,832,442)																				
1326																													
1327																													
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE																											
1329																													
1330																													
1331																													
1332																													
1333																													
1334																													
1335	111SP	Accum Prov for Amort-Steam																											
1336		Accum Prov for Amort-General																											
1337	111GP	Division																											
1338		System Overheads	(421,671)	(200,237)	(58,675)	(80,646)	(31,109)	(16,397)	(2,383)																				
1339		Total Accum Prov for Amort-General	(421,671)	(200,237)	(58,675)	(80,646)	(31,109)	(16,397)	(2,383)																				
1340	111HP	Accum Prov for Amort-Hydro	(107,222)	(45,492)	(14,470)	(22,926)	(9,059)	(3,817)	(257)																				
1341		Accum Prov for Amort-Intangible																											
1342		Situs																											
1343		System Generation																											
1344		System Overheads	(12,117,249)	(5,141,046)	(1,635,233)	(2,590,885)	(1,023,817)	(431,375)	(29,070)																				
1345		Customer - System	(9,793,798)	(4,155,264)	(1,321,681)	(2,094,090)	(827,503)	(348,660)	(23,496)																				
1346		Energy																											
1347		Total Accum Prov for Amort-Intangible	(21,911,047)	(9,296,310)	(2,956,914)	(4,684,975)	(1,851,320)	(780,035)	(52,566)																				
1348		Accum Amtr - Capital Lease																											
1349		Situs																											
1350	111390	System Generation	51,482	21,842	6,947	11,008	4,350	1,833	124																				
1351		System Overheads	26,200	11,116	3,536	5,602	2,214	933	63																				
1352		Remove Capital Lease Amtr	(77,681)	(32,966)	(10,463)	(16,610)	(6,963)	(2,765)	(186)																				
1353		TOTAL ACCUM PROV FOR AMORTIZATION	(22,439,940)	(9,542,039)	(3,030,059)	(4,788,547)	(1,891,489)	(800,250)	(55,206)																				

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		51,981,013	21,365,959	7,671,557	11,373,242	4,322,971	5,049,734	2,047,784	149,767
15	Operating Expenses		32,671,391	13,881,299	4,414,120	6,976,145	2,755,133	3,399,021	1,165,523	80,150
16	Operation & Maintenance Expenses		5,516,358	2,340,453	744,437	1,179,496	466,091	576,264	196,383	13,234
17	Depreciation Expense		808,908	343,199	109,163	172,959	68,347	84,502	28,797	1,941
18	Amortization Expense		4,248,895	1,802,073	573,599	908,634	359,074	444,118	151,240	10,156
19	Taxes Other Than Income		(368,428)	(156,260)	(49,738)	(78,789)	(81,136)	(38,510)	(13,114)	(881)
20	Income Taxes - Federal									
21	Income Taxes - State									
22	Income Taxes Deferred		2,665,209	1,139,295	362,637	574,451	227,012	280,778	95,616	6,421
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		516	219	70	110	44	54	18	1
25										
26										
27	Total Operating Expenses		45,563,849	19,350,279	6,154,287	9,733,007	3,844,565	4,746,226	1,624,464	111,021
28										
29	Operating Revenue For Return		6,417,165	2,015,680	1,517,270	1,640,235	478,406	303,508	423,321	38,745
30										
31										
32	Rate Base :									
33	Electric Plant In Service		303,513,053	128,773,007	40,959,341	64,896,540	25,644,590	31,706,343	10,805,091	728,142
34	Plant Held For Future Use									
35	Electric Plant Acquisition Adj									
36	Nuclear Fuel									
37	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock									
39	Materials & Supplies									
40	Misc Deferred Debits		55,396	23,503	7,476	11,845	4,681	5,787	1,972	133
41	Cash Working Capital		4,532,114	1,946,832	619,074	978,394	386,403	476,708	163,463	11,241
42	Weatherization Loans									
43	Miscellaneous Rate Base									
44										
45	Total Rate Base Additions		308,150,563	130,743,342	41,585,890	65,886,778	26,035,674	32,188,837	10,970,525	739,516
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(114,462,702)	(48,563,666)	(15,446,838)	(24,474,181)	(9,671,245)	(11,957,290)	(4,074,882)	(274,601)
49	Accum Provision For Amortization		(6,435,065)	(2,760,391)	(870,919)	(1,362,483)	(537,327)	(655,519)	(231,048)	(17,377)
50	Accum Deferred Income Taxes		(46,442,325)	(19,696,650)	(6,266,795)	(9,933,623)	(3,925,655)	(4,855,826)	(1,652,853)	(110,924)
51	Unamortized ITC		(103,069)	(43,712)	(13,908)	(22,045)	(8,712)	(10,776)	(3,668)	(246)
52	Customer Advance For Construction		18,277	6,732	10,459				1,086	
53	Customer Service Deposits		(135,038)	(57,548)	(18,304)	(29,002)	(11,460)	(14,169)	(4,829)	(325)
54	Misc Rate Base Deductions									
55	Total Rate Base Deductions		(167,560,522)	(71,115,235)	(22,606,304)	(35,821,334)	(14,154,399)	(17,493,581)	(5,966,193)	(403,474)
56										
57	Total Rate Base		140,590,041	59,628,107	18,979,586	30,065,444	11,881,274	14,695,256	5,004,332	336,041
58										
59										
60	Return On Rate Base		4.56%	3.38%	7.99%	5.46%	4.03%	2.07%	8.46%	11.53%
61										
62	Return On Equity		3.83%	1.58%	10.37%	5.53%	2.81%	-0.93%	11.25%	17.10%
63										
64										
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours)
12 Months Ending June 2012

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 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumping Schedule 40	Street & Area Lighting Sctd. 19,91-54,57
	Total Rate Base		140,590,041	59,628,107	18,979,696	30,065,444	11,881,274	14,695,256	5,004,332	336,041
	Return On Ratebase (\$\$)	4.60%	6,471,255	2,744,637	873,616	1,383,890	546,886	676,412	230,346	15,468
	Operating & Maintenance Expense		32,671,391	13,881,299	4,414,120	6,976,145	2,755,133	3,399,021	1,165,523	80,150
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-
	Depreciation Expense		5,516,358	2,340,453	744,437	1,179,496	466,091	576,264	196,383	13,234
	Amortization Expense		808,908	343,199	109,163	172,959	84,347	84,502	28,797	1,941
	Taxes Other Than Income		4,248,895	1,802,073	573,599	903,634	359,074	444,118	151,240	10,156
	Federal Income Taxes		(366,428)	(156,260)	(49,738)	(78,789)	(31,136)	(38,510)	(13,114)	(881)
	PT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	Deferred Income Taxes		2,686,209	1,139,295	362,637	574,451	227,012	280,778	95,616	6,421
	Investment Tax Credit		-	-	-	-	-	-	-	-
	Misc Revenue & Expenses		516	219	70	110	44	54	18	1
	Revenue Credits		(3,517,285)	(1,511,563)	(474,979)	(741,147)	(292,729)	(361,889)	(125,437)	(9,541)
	Total Revenue Requirements		48,517,819	20,583,353	6,552,925	10,375,749	4,088,722	5,060,749	1,729,373	116,949
	Operating Revenues		48,463,729	19,854,396	7,196,578	10,632,095	4,030,241	4,687,845	1,922,348	140,226
	Increase / (Decrease) Required to Earn Equal Rates of Return		54,090	728,957	(643,654)	(256,346)	66,480	372,904	(192,975)	(23,277)
	Existing Revenues		48,463,729	19,854,396	7,196,578	10,632,095	4,030,241	4,687,845	1,922,348	140,226
	check									
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.11%	3.67%	-8.94%	-2.41%	1.70%	7.95%	-10.04%	-16.60%

WCA Method	DESCRIPTION	D	E	F	G	H	I	J	K
Method	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51, 54, 57
120	Transmission - Total - Unbundled								
121	A								
122	FERC								
123	ACCII								
124	440 Residential Sales	19,854,396	19,854,396						
125	442 Commercial & Industrial Sales	17,837,012		7,196,578		4,030,241	4,687,845	1,922,348	
126	444 Public Street & Highway Lighting								140,226
127	445 Other Sales to Public Authority								
128	448 Interdepartmental Demand								
129	Total Sales to Ultimate Customers	48,463,729	19,854,396	7,196,578	10,632,095	4,030,241	4,687,845	1,922,348	140,226
130	447 Sales for Resale Demand Energy								
131	447NPC Sales for Resale Demand Energy								
132	449 Provision for Rate Refund								
133	State Specific Revenue Credit	46,115	19,581	6,228	9,852	3,892	4,806	1,644	112
134	AGA Revenue								
135	Total Sales from Electricity	48,509,844	19,873,977	7,202,807	10,641,947	4,034,133	4,692,651	1,923,992	140,338
136	Other Electric Operating Revenues								
137	450 Forfeited Discounts & Interest Customers								
138	451 Misc Electric Revenue Demand Customer	60	47	8	0	0	0	0	1
139	453 Water Sales	60	47	8	0	0	0	0	1
140	454 Rent of Electric Property Demand Customer								
141	456 Other Electric Revenue Demand Energy Customer	52,887	41,668	7,450	417	23	0	2,101	1,227
142	Total Other Electric Operating Revenues	51,991,013	21,365,959	7,671,657	11,373,242	4,322,971	5,049,734	2,047,784	149,767
143	Total Electric Operating Revenues								
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Miscellaneous Revenues		STEAM POWER GENERATION										
		D	E	F	G	H	I	J	K			
		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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
188	41160											
189	Gain on Sale of Utility Plant - CR											
190	41170											
191	Loss on Sale of Utility Plant											
192	4118											
193	Gain from Emission Allowances											
194	41181											
195	Gain from Disposition of NOX Credits											
196	4194											
197	Impact Housing Interest Income											
198	421											
199	(Gain)/Loss on Sale of Utility Plant											
200	195	516	219	70	110	44	54	18				
201	Total Miscellaneous Revenues	516	219	70	110	44	54	18				
202	197											
203	Miscellaneous Expenses											
204	4311											
205	Interest on Customer Deposits											
206	DFA											
207	Divergence Fairness Adjustment											
208	202											
209	Production											
210	203											
211	Transmission											
212	204											
213	Distribution											
214	205											
215	Net Miscellaneous Revenues And Expense	516	219	70	110	44	54	18				
216	207											
217	Transmission - Total - Unbundled											
218	210											
219	A											
220	FERC											
221	214											
222	ACCT											
223	500											
224	Operation Suprvn & Engineering											
225	JBG											
226	Total 500											
227	501											
228	Fuel Related											
229	220											
230	CAGW											
231	JBE											
232	Total 501											
233	501NPC											
234	Fuel Related											
235	CAEW											
236	Total 501NPC											
237	502											
238	Steam Expenses											
239	JBG											
240	Total 502											
241	503											
242	Steam From Other Sources											
243	233											
244	503NPC											
245	Steam From Other Sources-NPC											
246	235											
247	505											
248	Electric Expenses											
249	JBG											
250	Total 505											
251	506											
252	Misc. Steam Expense											
253	JBG											
254	Total 506											
255	507											
256	Rents											
257	JBG											
258	Total 507											
259	510											
260	Maint Supervision & Engineering											
261	JBG											
262	Total 510											
263	511											
264	Maintenance of Structures											
265	JBG											
266	Total 511											
267	512											
268	Maintenance of Boiler Plant											
269	JBG											
270	Total 512											

	513		F10
	Maintenance of Electric Plant		
262	JBG		
263	Total 513		
264			
265	Maint of Misc. Steam Plant		
266	JBG		
267	Total 514		
268			
269	Total Steam Power Generation		
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273			
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275	Operation Super & Engineering		
276			
277	Nuclear Fuel Expense		
278			
279	Coolants and Water		
280			
281	Steam Expenses		
282			
283	Electric Expenses		
284			
285	Misc. Nuclear Expenses		
286			
287	Maint Supervision & Eng		
288			
289	Maintenance of Structures		
290			
291	Maintenance of Reactor Plant		
292			
293	Maintenance of Electric Plant		
294			
295	Maintenance of Misc Nuclear		
296			
297	Total Nuclear Power Generation		
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	Transmission - Total - Unbundled		NUCLEAR POWER GENERATION							
	A	B								
535	FERC ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
			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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15 51-54,57
536		Operation Super & Engineering								
537		Water For Power								
538		Hydraulic Expenses								
539		Electric Expenses								
540		Misc. Hydro Expenses								
541		Rents (Hydro Generation)								
542		Maint Supervision & Engineering								
543		Maintenance of Structures								
544		Maint of Dams & Waterways								
545		Maintenance of Electric Plant								
		Maint of Misc. Hydro Plant								
		Total Hydraulic Power Generation								

Transmission - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	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	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
510	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
511			-	-	-	-	-	-	-	-	
512			-	-	-	-	-	-	-	-	
513			-	-	-	-	-	-	-	-	
514			-	-	-	-	-	-	-	-	
515			-	-	-	-	-	-	-	-	
516	Supervision	F136	-	-	-	-	-	-	-	-	
517	Meter Reading Expense	F41	-	-	-	-	-	-	-	-	
518	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-	
519	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
520	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
521			-	-	-	-	-	-	-	-	
522			-	-	-	-	-	-	-	-	
523			-	-	-	-	-	-	-	-	
524			-	-	-	-	-	-	-	-	
525			-	-	-	-	-	-	-	-	
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	
527			-	-	-	-	-	-	-	-	

CUSTOMER ACCOUNTS EXPENSE

Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
907	Supervision	F40	-	-	-	-	-	-	-	-	
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	
TOTAL CUSTOMER SERVICE EXPENSE											
911	Supervision	F40	-	-	-	-	-	-	-	-	
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	
TOTAL SALES EXPENSE											
ADMINISTRATION & GENERAL EXPENSE											
920	Administrative & General Salaries Customer - System Administrative & General Salaries	F102T F42	977,786	414,850	131,953	209,068	82,616	102,144	34,809	2,346	
921	Office Supplies & expenses Customer - System Office Supplies & expenses	F102T F42	977,786	414,850	131,953	209,068	82,616	102,144	34,809	2,346	
923	Outside Services Customer - System Outside Services	F102T F42	(217,631)	(92,335)	(29,369)	(46,533)	(18,388)	(22,735)	(7,748)	(522)	
924	Property Insurance	F102T	(217,631)	(92,335)	(29,369)	(46,533)	(18,388)	(22,735)	(7,748)	(522)	
925	Injuries & Damages	F102T	92,442	39,221	12,475	19,766	7,811	9,657	3,291	222	
926	Employee Pensions & Benefits	F138T	92,442	39,221	12,475	19,766	7,811	9,657	3,291	222	
927	Franchise Requirements	F102	112,517	47,738	15,184	24,058	9,507	11,754	4,006	270	
928	Regulatory Commission Expense	F141	132,436	56,189	17,872	28,317	11,190	13,835	4,715	318	
929	Duplicate Charges	F138T	266,498	118,059	39,836	53,933	20,266	21,983	10,954	1,467	
930	Misc General Expenses	F138T	(31,258)	(13,262)	(4,218)	(6,683)	(2,641)	(3,265)	(1,113)	(75)	
931	Rents	F102T	59,808	25,375	8,071	12,788	5,053	6,248	2,129	143	
935	Maintenance of General Plant	F108	76,969	32,656	10,387	16,457	6,503	8,040	2,740	185	
TOTAL ADMINISTRATIVE & GEN EXPENSE											
TOTAL O & W EXPENSE											
			1,759,220	766,038	242,496	366,568	143,285	169,796	65,047	5,980	
			32,671,391	13,881,299	4,414,120	6,976,145	2,755,133	3,399,021	1,165,623	80,150	

Transmission - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI 403SP	DESCRIPTION	COS Factor F10 F10	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
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403GP	General Depreciation	F107T	293,205	124,400	39,568	62,593	24,774	30,630	10,438	703	
		F105T	430	182	58	92	36	45	15	1	
		F102T	198,661	84,287	26,809	42,477	16,785	20,753	7,072	477	
		F42	-	-	-	-	-	-	-	-	
		F10	-	-	-	-	-	-	-	-	
	Total General Expense		492,297	208,869	66,436	105,262	41,595	51,428	17,526	1,161	
403GV0	General Vehicles	F105T	-	-	-	-	-	-	-	-	
403MP	Mining Depreciation	F10	-	-	-	-	-	-	-	-	
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	
TOTAL DEPRECIATION EXPENSE			5,516,358	2,340,453	744,437	1,179,496	466,091	576,264	196,383	13,234	
AMORTIZATION EXPENSE											
404GP	Amort of LT Plant - Cap. Lease Gen	F10	93,269	39,572	12,587	19,943	7,881	9,743	3,320	224	
	Division	F102T	17,137	7,271	2,313	3,664	1,448	1,790	610	41	
	Customer - System	F42	-	-	-	-	-	-	-	-	
	Total Amort. Cap. Lease General		110,406	46,842	14,899	23,607	9,328	11,533	3,930	265	
404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	

404IP	Amort of LT Plant - Intangible Plant	F107T	84	36	11	18	7	9	3	
	Situs	F105T	489,708	207,771	66,086	104,708	41,377	51,157	17,434	
	System Generation	F102T	208,710	88,550	28,166	44,626	17,634	21,803	7,430	
	System Overheads	F42	-	-	-	-	-	-	-	
	Customer - System	F10	-	-	-	-	-	-	-	
	Energy		-	-	-	-	-	-	-	
	Total Amort. Intangible Plant		698,502	296,357	94,263	149,352	59,018	72,969	24,867	
	Transmission - Total - Unbundled		-	-	-	-	-	-	-	
AMORTIZATION EXPENSE (continued)										
A	B	C	D	E	F	G	H	I	J	K
FERC	DESCRIPTION	COGS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
ACCI		Factor	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
404MP	Amort of LT Plant - Mining Plant	F10	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51-54,57
404OP	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE										
664			808,908	343,199	109,163	172,959	68,347	84,502	28,797	1,941
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408	Taxes Other Than Income	F101T	1,735,560	736,099	234,300	371,153	146,672	181,410	61,778	4,148
	Customer - System	F101T	2,513,335	1,065,974	339,289	537,481	212,402	262,708	89,463	6,007
	Total Taxes Other Than Income		4,248,895	1,802,073	573,589	908,634	359,074	444,118	151,240	10,156
41140	Deferred I T C - Federal	F101T								
41141	Deferred I T C - Idaho	F101T								
TOTAL DEFERRED ITC										
41010	Deferred Income Tax - Federal-DR	F101T	6,816,109	2,890,899	920,171	1,457,638	576,030	712,458	242,621	16,292
41110	Deferred Income Tax - Federal-CR	F101T	(4,129,900)	(1,751,604)	(557,534)	(883,187)	(349,018)	(431,680)	(147,005)	(9,871)
TOTAL DEFERRED INCOME TAXES										
40911	State Income Taxes	F101T								
40910	Federal Income Tax	F101T	(368,428)	(156,260)	(49,738)	(78,789)	(31,136)	(38,510)	(13,114)	(881)
TOTAL OPERATING EXPENSES										
			45,563,849	19,350,279	6,154,287	9,733,007	3,844,565	4,746,226	1,624,464	111,021

Transmission - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
310	Land and Land Rights JBG	F10	-	-	-	-	-	-	-	-	
747	Total 310	F10	-	-	-	-	-	-	-	-	
311	Structures and Improvements JBG	F10	-	-	-	-	-	-	-	-	
750	Total 311	F10	-	-	-	-	-	-	-	-	
751											
312	Boiler Plant Equipment JBG	F10	-	-	-	-	-	-	-	-	
754	Total 312	F10	-	-	-	-	-	-	-	-	
755											
314	Turbogenerator Units JBG	F10	-	-	-	-	-	-	-	-	
756	Total 314	F10	-	-	-	-	-	-	-	-	
757											
315	Accessory Electric Equipment JBG	F10	-	-	-	-	-	-	-	-	
761	Total 315	F10	-	-	-	-	-	-	-	-	
762											
316	Misc Power Plant Equipment JBG	F10	-	-	-	-	-	-	-	-	
763	Total 316	F10	-	-	-	-	-	-	-	-	
764											
765											
766											
767											
768											
769											
770	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
771											
772											
773	Total Steam Production Plant										
774											
775											
776											
777											
778											
779											
780	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
781											
320	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
782											
783											
321	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
784											
322	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
785											
786											
323	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
787											
324	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
788											
789											
325	Unclassified Nuclear PT - Acct 300	F10	-	-	-	-	-	-	-	-	
790											
791											
792	Total Nuclear Production Plant	F10	-	-	-	-	-	-	-	-	
793											
794											
795											
796											
797											
798											
799	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
800											
801	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
802											
803	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
804											
805	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
806											
807	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
808											
809	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
810											

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

			F10																	
			A																	
			A																	
884	356	Overhead Conductors	1.00	65,755,544	27,898,435	8,873,766	14,059,716	5,555,853	6,869,121	2,340,903	157,751									
885		Demand																		
886		Direct Assigned																		
887	357	Underground Conduit	1.00	65,755,544	27,898,435	8,873,766	14,059,716	5,555,853	6,869,121	2,340,903	157,751									
888		Demand																		
889		Direct Assigned																		
891	358	Underground Conductors	1.00	36,800	15,613	4,966	7,868	3,109	3,844	1,310	88									
892		Demand																		
893		Direct Assigned																		
894	359	Roads and Trails	1.00	68,006	28,853	9,177	14,541	5,746	7,104	2,421	163									
896		Demand																		
897		Direct Assigned																		
898	TP	Unclassified Trans Plant - Acct 300		65,006	28,853	9,177	14,541	5,746	7,104	2,421	163									
899	TS0	Unclassified Trans Sub - Acct 300		1,521,577	645,567	205,338	325,341	128,562	158,951	54,168	3,650									
900				1,521,577	645,567	205,338	325,341	128,562	158,951	54,168	3,650									
901																				
902																				
903	TOTAL TRANSMISSION PLANT			274,025,465	116,262,585	36,980,101	58,591,778	23,153,193	28,625,041	9,755,365	657,402									
905	Transmission - Total - Unbundled																			
906	A																			
907	FERC																			
908	ACCT																			
909	B	DESCRIPTION																		
910																				
911	360	Land and Land Rights																		
912		Demand Primary																		
913		Assigned																		
914	361	Structures and Improvements																		
915		Demand Primary																		
916		Assigned																		
917	362	Station Equipment																		
918		Demand Primary																		
919		Assigned																		
920	364	Poles, Towers & Fixtures																		
921		Demand Primary																		
922		Assigned																		
923	365	Overhead Conductors																		
924		Demand Primary																		
925		Demand Secondary																		
926		Assigned																		
927	366	Underground Conduit																		
928		Demand Primary																		
929		Demand Secondary																		
930		Assigned																		
931	367	Underground Conductors																		
932		Demand Primary																		
933		Demand Secondary																		
934		Assigned																		
935	368	Line Transformers																		
936		Demand Primary																		
937		Demand Secondary																		
938		Assigned																		
939	369	Services																		
940		Customer																		
941		Assigned																		
942	370	Meters																		
943		Customer																		
944		Assigned																		
945																				
946																				
947																				
948																				
949																				
950																				
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952																				
953																				
954																				

Account	Description	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A	F20 FZ2 A
		D	E	F	G	H	I	J	K							
		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 481	Large General Dedicated Facilities Schedule 481	Agricultural Pumpjng Schedule 40	Street & Area Lighting Sch. 15,51,54,57							
		354,630	150,461	47,858	75,626	29,964	37,046	12,625	851							
371	Install on Customers' Premises															
955	Demand Primary	279,115	118,422	37,667	59,680	23,583	29,158	9,937	670							
956	Demand Secondary	75,515	32,039	10,191	16,146	6,360	7,889	2,688	181							
957	Assigned															
958																
959																
372	Leased Property															
960	Demand Primary															
961	Demand Secondary															
962	Assigned															
963																
964																
965																
966	Street Lights															
967																
968																
969	Unclassified Dist Plant - Acct 300															
970	Unclassified Dist Sub - Acct 300															
971	TOTAL DISTRIBUTION PLANT															
972																
973	Transmission - Total - Unbundled															
974																
975																
976																
977																
978																
979	Land and Land Rights															
980	Situs															
981	System Generation															
982	System Overheads															
983	Customer - System															
984	Total Land & Land Rights															
985																
986	Structures and Improvements															
987	Situs															
988	System Generation															
989	System Overheads															
990	Customer - System															
991	Total Structures and Improvements															
992																
993	Office Furniture & Equipment															
994	Situs															
995	System Generation															
996	System Overheads															
997	Customer - System															
998	Energy															
999	Total Office Furniture & Equipment															
1000																
1001	Transportation Equipment															
1002	Situs															
1003	System Generation															
1004	System Overheads															
1005	Customer - System															
1006	Energy															
1007	Total Transportation Equipment															
1008																
1009	Stores Equipment															
1010	Situs															
1011	System Generation															
1012	System Overheads															
1013	Customer - System															
1014	Energy															
1015	Total Stores Equipment															
1016																
1017	Tools, Shop & Garage Equipment															
1018	Situs															
1019	System Generation															
1020	System Overheads															
1021	Customer - System															
1022	Energy															
1023	Total Tools, Shop & Garage Equipment															
1024																
1025																

1029	395	Laboratory Equipment	F107T	487,329	206,762	65,765	104,200	41,176	50,909	17,349	1,169	
												1030
1031	396	Power Operated Equipment	F102T	71,251	30,230	9,615	15,235	6,020	7,443	2,637	171	
1032												F10
1033	397	Communication Equipment	F102T	2,055,582	872,132	277,402	439,520	173,681	214,735	73,179	4,931	
1034												F10
1035	398	Misc. Equipment	F107T	51,941	22,037	7,009	11,106	4,389	5,426	1,849	125	
1036												F105T
1037	399	Coal Mine	F102T	39,952	16,951	5,392	8,542	3,376	4,174	1,422	96	
1038												F42
1039	1011390	General Capital Lease	F10	170,873	72,487	23,060	36,536	14,438	17,850	6,083	410	
1040												F10
1041	1011392	General Vehicles Capital Lease	F10	99,865	42,370	13,477	21,353	8,438	10,432	3,555	240	
1042												F102T
1043	301	Organization	F107T	-	-	-	-	-	-	-	-	
1044												F105T
1045	302	Franchise & Consent	F102T	-	-	-	-	-	-	-	-	
1046												F105T
1047	GENERAL PLANT											
1048	Transmission - Total - Unbundled											
1049	TOTAL GENERAL PLANT											
1050	INTANGIBLE PLANT											
1051	TOTAL GENERAL PLANT											
1052	INTANGIBLE PLANT											
1053	TOTAL GENERAL PLANT											
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1056	INTANGIBLE PLANT											
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1058	INTANGIBLE PLANT											
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1079	TOTAL GENERAL PLANT											
1080	INTANGIBLE PLANT											
1081	TOTAL GENERAL PLANT											
1082	INTANGIBLE PLANT											
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1096	INTANGIBLE PLANT											
1097	TOTAL GENERAL PLANT											
1098	INTANGIBLE PLANT											
1099	TOTAL GENERAL PLANT											
1100	INTANGIBLE PLANT											
1101	TOTAL GENERAL PLANT											

		MISC RATE BASE										
		D	E	F	G	H	I	J	K			
		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 I	Large General Dedicated Facilities Schedule 48 I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40			
A	B											
FERR ACCT	DESCRIPTION											
105	Plant Held For Future Use											
		Transmission - Total - Unbundled										
		TOTAL ELECTRIC PLANT IN SERVICE										
		TOTAL INTANGIBLE PLANT										
1102	Miscellaneous Intangible Plant											
1103	Situs	671,787	285,022	90,658	143,640	56,761	70,178	23,916				
1104	System Generation	2,394,253	1,015,822	323,106	511,934	202,297	250,114	85,236				
1105	System Overheads	5,172,217	2,184,442	697,995	1,105,913	437,014	540,313	184,131				
1106	Customer - System											
1107	Energy											
1110	Total Miscellaneous Intangible Plant	8,238,256	3,495,286	1,111,760	1,761,487	696,071	860,605	233,283			19,764	
1111												
1112	Unclass Intangible Plant - Acct 300											
1113												
1114	TOTAL INTANGIBLE PLANT	14,110,925	5,986,913	1,904,281	3,017,169	1,192,288	1,474,091	502,350			33,853	
1115												
1116												
1117	TOTAL ELECTRIC PLANT IN SERVICE	302,513,053	128,773,007	40,969,341	64,896,540	25,644,590	31,706,343	10,805,091			728,142	
1118												
1119												
1120												
1121												
1122												
1123												
1124												
1125												
1126												
1127	Production											
1128	Transmission											
1129	Distribution											
1130	General											
1131	Mining											
1132	Total Plant Held For Future Use											
1133												
1134	Electric Plant Acquisition Adjust											
1135												
1136	Nuclear Fuel											
1137												
1138	Weatherization											
1139												
1140	Fuel Stock											
1141	JBE											
1143	Total Fuel Stock											
1144												
1145	Fuel Stock - Undistributed											
1146												
1147	DG&T Working Capital Deposit											
1148												
1149	DG&T Working Capital Deposit											
1150												
1151	Provo Working Capital Deposit											
1152												
1153	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	
1154	JBG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1156	Total Material & Supplies	0	0	0	0	0	0	0	0	0	0	
1157												
1158	Stores Expense Undistributed											
1159												
1160	Provo Working Capital Deposit											
1161												
1162	Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1163	Customer - System	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1164	Total Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1165												
1166	Misc Regulatory Assets	55,396	23,503	7,476	11,845	4,681	5,787	1,972			133	
1168	Total Misc Regulatory Assets	55,396	23,503	7,476	11,845	4,681	5,787	1,972			133	
1169												
1170	Misc Deferred Debits											
1171												
1172	Cash Working Capital	4,562,114	1,946,832	619,074	978,394	386,403	476,708	163,463			11,241	
1173												

		D	E	F	G	H	I	J	K
		Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1174	OWC	0	0	0	0	0	0	0	0
1176	Other Working Capital	0	0	0	0	0	0	0	0
1177	Total Other Working Capital	0	0	0	0	0	0	0	0
1178	Nuclear Plant	-	-	-	-	-	-	-	-
1179	Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-
1180	Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-
1181	Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-
1182	Impact Housing - Notes Receivable	-	-	-	-	-	-	-	-
1183	TOTAL RATE BASE ADDITIONS	-	-	-	-	-	-	-	-
1184	Transmission - Total - Unbundled	4,637,510	1,970,335	626,549	990,239	391,084	482,495	165,435	11,374
1185	A								
1186	FERC ACCT								
1187	DESCRIPTION								
1188	Customer Service Deposits								
1189									
1190									
1191									
1192									
1193									
1194									
1195									
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1239									
1240									
1241									
1242									
1243									
1244									
1245									
ACCUMULATED DEPRECIATION PRODUCTION PLANT									
108SP	Steam Prod Accumulated Depr JBG	-	-	-	-	-	-	-	-
108NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	-	-	-	-	-	-	-	-

1246	108OP	Other Production - Accum Depr	F10	(108,702,686)	(46,119,834)	(14,669,519)	(23,242,586)	(9,184,566)	(11,355,573)	(3,869,825)	(280,783)
1247		Total Other Production - Accum Depr									
1248	108EP	Experimental Plant - Accum Depr	F10								
1249											
1250											
1251											
1252											
1253											
1254											
1255											
1256											
1257											
1258											
1259	108TP	Transmission Plant Accum Depr	F106	(108,702,686)	(46,119,834)	(14,669,519)	(23,242,586)	(9,184,566)	(11,355,573)	(3,869,825)	(280,783)
1260											
1261											
1262											
1263											
1264	108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-
1265	108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-
1266	108362	Station Equipment	F120	-	-	-	-	-	-	-	-
1267											
1268											
1269											
1270											
1271											
1272	A										
1273	FERC	B									
1274	ACCI	DESCRIPTION									
1275											
1276	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-
1277											
1278											
1279	108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-
1280											
1281	108366	Underground Conduit	F123	-	-	-	-	-	-	-	-
1282											
1283	108367	Underground Conductors	F124	-	-	-	-	-	-	-	-
1284											
1285	108368	Line Transformers	F125	-	-	-	-	-	-	-	-
1286											
1287	108369	Services	F126	-	-	-	-	-	-	-	-
1288											
1289	108370	Meters	F127	-	-	-	-	-	-	-	-
1290											
1291	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-
1292											
1293	108372	Leased Property	F129	-	-	-	-	-	-	-	-
1294											
1295	108373	Street Lights	F130	-	-	-	-	-	-	-	-
1296											
1297	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-
1298											
1299	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-
1300											
1301	108DP	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	-	-
1302											
1303											
1304											
1305											
1306											
1307											
1308	108GP	General Plant Accumulated Depr	F107T	(4,651,807)	(1,990,616)	(633,163)	(1,003,192)	(396,423)	(490,127)	(167,029)	(11,256)
1309		Situs	F105T	(4,730)	(2,007)	(638)	(1,011)	(400)	(494)	(168)	(11)
1310		System Generation	F102T	(1,053,480)	(451,208)	(143,517)	(227,391)	(89,856)	(111,096)	(37,860)	(2,651)
1311		System Overheads	F42	-	-	-	-	-	-	-	-
1312		Customer - System	F10	-	-	-	-	-	-	-	-
1313		Energy		-	-	-	-	-	-	-	-
1314		Total General Plant Accumulated Depr		(5,760,017)	(2,443,831)	(777,319)	(1,231,595)	(486,678)	(601,717)	(205,057)	(13,819)
1315											
1316	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-	-
1317											
1318											

1319	1081390	Accum Depr - Capital Lease	-	-	-	-	-	-	-
1320		Remove Capital Lease	-	-	-	-	-	-	-
1321	1081399	Accum Depr - Capital Lease	-	-	-	-	-	-	-
1322		Remove Capital Lease	-	-	-	-	-	-	-
1323			-	-	-	-	-	-	-
1324			-	-	-	-	-	-	-
1325		TOTAL GENERAL PLANT ACCUM DEPR	(5,760,017)	(2,443,831)	(777,319)	(1,231,595)	(486,678)	(601,717)	(205,057)
1326									(13,819)
1327									
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE	(114,462,702)	(48,563,666)	(15,446,838)	(24,474,181)	(9,671,245)	(11,957,290)	(4,074,882)
1329									(274,601)
1330									
1331									
1332									
1333									
1334	111SP	Accum Prov for Amort-Steam	-	-	-	-	-	-	-
1335	111GP	Accum Prov for Amort-General	-	-	-	-	-	-	-
1336		Division	(432,840)	(205,541)	(60,229)	(82,782)	(31,933)	(33,077)	(16,832)
1337		System Overheads	(163,984)	(77,491)	(22,707)	(31,210)	(12,039)	(12,470)	(6,346)
1338		Total Accum Prov for Amort-General	(596,024)	(283,032)	(82,936)	(113,992)	(43,972)	(45,547)	(23,177)
1339	111HP	Accum Prov for Amort-Hydro	-	-	-	-	-	-	-
1340			-	-	-	-	-	-	-
1341			-	-	-	-	-	-	-
1342	111IP	Accum Prov for Amort-Intangible	-	-	-	-	-	-	-
1343		Situs	-	-	-	-	-	-	-
1344		System Generation	(2,048,892)	(869,294)	(276,500)	(438,090)	(173,116)	(214,037)	(72,941)
1345		System Overheads	(3,790,149)	(1,608,065)	(511,484)	(810,402)	(320,239)	(395,936)	(134,830)
1346		Customer - System	-	-	-	-	-	-	-
1347		Energy	-	-	-	-	-	-	-
1348		Total Accum Prov for Amort-Intangible	(5,839,041)	(2,477,359)	(787,983)	(1,248,492)	(493,355)	(609,973)	(207,870)
1349			-	-	-	-	-	-	-
1350	111390	Accum Amtr - Capital Lease	-	-	-	-	-	-	-
1351		Situs	-	-	-	-	-	-	-
1352		System Generation	0	0	0	0	0	0	0
1353		System Overheads	10,139	4,302	1,368	2,168	857	1,059	361
1354		Remove Capital Lease Amtr	(10,139)	(4,302)	(1,368)	(2,168)	(857)	(1,059)	(361)
1355		TOTAL ACCUM PROV FOR AMORTIZATION	(6,435,065)	(2,760,391)	(870,919)	(1,362,483)	(537,327)	(655,519)	(231,048)
1356									
1357									(17,377)

ACCUMULATED AMORTIZATION

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38% D / 62% E
 12 Months Ending June 2012

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15,51,54,57
14	Operating Revenues		44,799,383	24,625,074	7,663,707	6,494,307	2,152,190	484,780	2,518,987	860,338
15	Operating Expenses									
16	Operation & Maintenance Expenses		14,391,949	8,095,958	2,121,176	2,082,397	756,116	303,947	724,913	307,442
17	Depreciation Expense		12,516,369	7,447,312	1,878,117	1,733,168	69,328	69,328	600,056	186,696
18	Amortization Expense		442,417	244,306	64,833	68,862	25,417	13,265	19,954	4,780
19	Taxes Other Than Income		5,489,522	3,272,001	828,430	758,192	262,277	43,845	260,289	64,488
20	Income Taxes - Federal		1,913,833	1,081,126	273,727	250,520	86,661	14,487	86,004	21,308
21	Income Taxes - State									
22	Income Taxes Deferred		908,709	541,631	137,134	125,507	43,416	7,258	43,087	10,675
23	Investment Tax Credit Adj									
24	Misc Revenues & Expense		3,674	1,559	496	786	310	384	131	9
25										
26										
27	Total Operating Expenses		35,556,474	20,683,893	5,303,913	5,020,433	1,775,889	452,513	1,734,434	595,398
28										
29	Operating Revenue For Return		9,232,909	3,941,181	2,359,793	1,473,874	376,301	32,267	784,553	264,940
30										
31	Rate Base :									
32	Electric Plant In Service		458,649,617	271,535,136	68,867,432	64,442,997	22,488,245	3,117,642	22,042,917	6,185,247
33	Plant Held For Future Use									
34	Electric Plant Acquisition Adj									
35	Nuclear Fuel									
36	Prepayments									
37	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Materials & Supplies									
39	Misc Deferred Debits		0	0	0	0	0	0	0	0
40	Cash Working Capital									
41	Weatherization Loans		2,719,707	1,529,927	400,848	393,519	142,886	57,438	136,990	58,099
42	Miscellaneous Rate Base									
43										
44										
45	Total Rate Base Additions		461,369,324	273,065,064	69,268,279	64,836,516	22,631,132	3,175,080	22,179,907	6,213,346
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(198,063,451)	(116,350,673)	(29,462,288)	(28,409,925)	(10,018,329)	(988,143)	(9,704,093)	(3,130,000)
49	Accum Provision For Amortization		(7,175,315)	(4,070,523)	(1,060,721)	(1,085,051)	(389,300)	(154,240)	(330,952)	(84,528)
50	Accum Deferred Income Taxes		(60,008,268)	(35,783,886)	(9,080,019)	(8,275,805)	(2,860,748)	(467,835)	(2,843,521)	(696,455)
51	Unamortized ITC		(153,929)	(91,791)	(23,291)	(21,228)	(7,338)	(1,200)	(7,294)	(1,786)
52	Customer Advance For Construction		(162,156)	(59,724)	(92,795)				(9,636)	
53	Customer Service Deposits		(202,569)	(119,928)	(30,416)	(28,462)	(9,932)	(1,377)	(9,736)	(2,719)
54	Misc Rate Base Deductions									
55	Total Rate Base Deductions		(265,765,688)	(156,476,525)	(39,749,531)	(37,820,471)	(13,285,647)	(1,612,794)	(12,905,232)	(3,915,488)
56										
57	Total Rate Base		195,603,636	116,588,539	29,518,748	27,016,045	9,345,485	1,562,287	9,274,675	2,297,857
58										
59										
60	Return On Rate Base		4.72%	3.38%	7.99%	5.46%	4.03%	2.07%	8.46%	11.53%
61										
62	Return On Equity		4.13%	1.58%	10.37%	5.53%	2.81%	-0.93%	11.25%	17.10%
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PacificCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours)
12 Months Ending June 2012

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15-51-54.57
	Total Rate Base		195,603,636	116,588,539	29,518,748	27,016,045	9,345,485	1,562,287	9,274,675	2,297,857
	Return On Ratebase (\$\$)	4.60%	9,003,490	5,366,484	1,358,726	1,243,528	430,166	71,911	426,906	105,769
	Operating & Maintenance Expense		14,391,949	8,095,958	2,121,176	2,082,397	756,116	303,947	724,913	307,442
	Bad Debt to Produce ROR	F80								
	Depreciation Expense		12,516,369	7,447,312	1,878,117	1,733,168	601,633	69,328	600,056	186,696
	Amortization Expense		442,417	244,305	64,833	69,862	25,417	13,265	19,954	4,780
	Taxes Other Than Income		5,489,522	3,272,001	828,430	758,192	262,277	43,845	260,289	64,488
	Federal Income Taxes		1,813,533	1,081,126	273,127	250,520	86,661	14,487	86,004	21,308
	FIT Add to Produce Target ROR	F101								
	State Income Taxes									
	SIT Add to Produce Target ROR	F101								
	Deferred Income Taxes		908,709	541,631	137,134	125,507	43,416	7,258	43,087	10,675
	Investment Tax Credit									
	Misc Revenue & Expenses		3,674	1,559	496	786	310	384	131	9
	Revenue Credits		(1,743,840)	(592,256)	(303,234)	(391,634)	(111,637)	(74,310)	(263,440)	(7,329)
	Total Revenue Requirements		42,826,124	25,458,120	6,359,406	5,872,327	2,094,418	450,115	1,897,901	693,838
	Operating Revenues		43,055,543	24,032,818	7,360,473	6,102,672	2,040,553	410,470	2,255,547	853,010
	Increase / (Decrease) Required to Earn Equal Rates of Return		(229,420)	1,425,302	(1,001,067)	(230,346)	53,865	39,644	(357,646)	(159,171)
	Existing Revenues		43,055,543	24,032,818	7,360,473	6,102,672	2,040,553	410,470	2,255,547	853,010
	check									
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.53%	5.93%	-13.60%	-3.77%	2.64%	9.66%	-15.86%	-18.66%

120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187	Distribution - Total - Unbundled A	B DESCRIPTION	WCA Method	ELECTRIC REVENUES								
				D Washington Jurisdiction Normalized 24,032,818	E Residential Schedule 16 24,032,818	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57	
440	Residential Sales		A	24,032,818	24,032,818	7,360,473	6,102,672	2,040,553	410,470	2,255,547	-	-
442	Commercial & Industrial Sales		A	12,067,044	-	7,360,473	-	2,040,553	410,470	2,255,547	-	-
444	Public Street & Highway Lighting		A	6,955,682	-	-	6,102,672	-	-	-	-	853,010
445	Other Sales to Public Authority		A	-	-	-	-	-	-	-	-	-
448	Interdepartmental Demand		A F10	-	-	-	-	-	-	-	-	-
449	Provision for Rate Refund		F10	-	-	-	-	-	-	-	-	-
447	Sales for Resale Demand Energy		F10 F10 F10	43,055,543	24,032,818	7,360,473	6,102,672	2,040,553	410,470	2,255,547	-	853,010
447NPC	Sales for Resale Demand Energy		F10 F10 F10	-	-	-	-	-	-	-	-	-
450	Other Electric Operating Revenues Forfeited Discounts & Interest Customers		A F40	-	-	-	-	-	-	-	-	-
451	Misc Electric Revenue Demand Customer		A F10 F40	78	61	11	1	0	0	0	3	2
453	Water Sales		F10	78	61	11	1	0	0	0	3	2
454	Rent of Electric Property Demand Customer		A F10 F40	1,090,882	514,916	140,756	206,452	78,952	73,844	72,052	-	3,909
456	Other Electric Revenue Demand Energy Customer		A F10 F40	68,329	53,835	9,625	539	30	1	2,715	-	1,585
				1,159,210	588,750	150,381	206,391	78,982	73,845	74,767	-	5,484
Total Other Electric Operating Revenues				1,159,288	588,812	150,392	206,992	78,982	73,845	74,770	-	5,495
Total Electric Operating Revenues				44,799,383	24,625,074	7,662,707	6,494,307	2,152,190	484,780	2,518,987	-	860,338

188	Miscellaneous Revenues	F10	STEAM POWER GENERATION									
			D	E	F	G	H	I	J	K		
189	Gain on Sale of Utility Plant - CR	-	-	-	-	-	-	-	-	-	-	-
190	Loss on Sale of Utility Plant	-	-	-	-	-	-	-	-	-	-	-
191	Gain from Emission Allowances	-	-	-	-	-	-	-	-	-	-	-
192	Gain from Disposition of NOX Credits	-	-	-	-	-	-	-	-	-	-	-
193	Impact Housing Interest Income	-	-	-	-	-	-	-	-	-	-	-
194	(Gain)/Loss on Sale of Utility Plant	-	1,559	496	786	310	384	131	-	-	-	-
195	Total Miscellaneous Revenues	3,674	1,559	496	786	310	384	131	-	-	-	-
196	Miscellaneous Revenues	3,674	1,559	496	786	310	384	131	-	-	-	-
197	Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-
198	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-
200	DFA	F105	-	-	-	-	-	-	-	-	-	-
201	Divergence Fairness Adjustment	F105	-	-	-	-	-	-	-	-	-	-
202	Production	F105	-	-	-	-	-	-	-	-	-	-
203	Transmission	F105	-	-	-	-	-	-	-	-	-	-
204	Distribution	F105	-	-	-	-	-	-	-	-	-	-
205	Net Miscellaneous Revenues And Expense	-	-	-	-	-	-	-	-	-	-	-
206	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
207	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
208	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
209	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
210	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
211	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
212	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
213	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
214	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
215	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
216	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
217	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
218	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
219	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
220	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
221	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
222	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
223	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
224	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
225	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
226	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
227	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
228	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
229	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
230	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
231	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
232	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
233	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
234	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
235	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
236	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
237	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
238	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
239	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
240	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
241	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
242	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
243	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
244	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
245	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
246	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
247	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
248	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
249	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
250	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
251	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
252	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
253	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
254	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
255	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
256	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
257	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
258	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
259	Net Miscellaneous Revenues And Expense	-	3,674	1,559	786	310	384	131	-	-	-	-
260	Distribution - Total - Unbundled	-	3,674	1,559	786	310	384	131	-	-	-	-
500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-
501	Fuel Related	F10	-	-	-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-
503	Steam From Other Sources	F10	-	-	-	-	-	-	-	-	-	-
504	Steam From Other Sources-NPC	F10	-	-	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-	-
507	Rents	F10	-	-	-	-	-	-	-	-	-	-
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-

ACCT	DESCRIPTION	COS Factor	D	E	F	G	H	I	J	K
513	Maintenance of Electric Plant	F10	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
261	JBG	F10								
262	Total 513	F10								
264	Maint of Misc. Steam Plant	F10								
265	JBG	F10								
266	Total 514	F10								
267										
268	Total Steam Power Generation									
269										
270										
271										
272										
273										
274										
275	Operation Super & Engineering	F10								
276	Nuclear Fuel Expense	F10								
277		F10								
278	Coolants and Water	F10								
279		F10								
280	Steam Expenses	F10								
281		F10								
282	Electric Expenses	F10								
283		F10								
284	Misc. Nuclear Expenses	F10								
285		F10								
286	Maint Supervision & Eng	F10								
287		F10								
288	Maintenance of Structures	F10								
289		F10								
290	Maintenance of Reactor Plant	F10								
291		F10								
292	Maintenance of Electric Plant	F10								
293		F10								
294	Maintenance of Misc Nuclear	F10								
295		F10								
296	Total Nuclear Power Generation									
297										
298										
299										
300	Distribution - Total - Unbundled									
301										
302										
303										
304										
305										
306										
307										
308										
309	Water For Power	F10								
310		F10								
311	Hydraulic Expenses	F10								
312		F10								
313	Electric Expenses	F10								
314		F10								
315	Misc. Hydro Expenses	F10								
316		F10								
317	Rents (Hydro Generation)	F10								
318		F10								
319	Maint Supervision & Engineering	F10								
320		F10								
321	Maintenance of Structures	F10								
322		F10								
323	Maint of Dams & Waterways	F10								
324		F10								
325	Maintenance of Electric Plant	F10								
326		F10								
327	Maint of Misc. Hydro Plant	F10								
328		F10								
329	Total Hydraulic Power Generation									
330										
331										

332																				
333																				
334																				
335	546	Operation Super & Engineering																		
336		CAGE																		
337		Total 546																		
338	547	Fuel																		
339		SE																		
340		Total 547																		
341																				
342																				
343																				
344	547NPC	Fuel																		
345		CAEW																		
346		SE																		
347		Total 547NPC																		
348	548	Generation Expense																		
349		CAGE																		
350		Total 548																		
351	549	Miscellaneous Other																		
352		CAGE																		
353		Total 549																		
354	550	Maint Supervision & Engineering																		
355		SG																		
356		CAGE																		
357		Total 550																		
358	552	Maintenance of Structures																		
359		SG																		
360		CAGE																		
361		Total 552																		
362	553	Maint of Generation & Elect Plant																		
363		SG																		
364		CAGE																		
365		Total 553																		
366	554	Maintenance of Misc. Other																		
367		SG																		
368		CAGE																		
369		Total 554																		
370		Total Other Power Generation																		
371																				
372																				
373																				
374																				
375																				
376																				
377																				
378																				
379																				
380																				
381	555	Purchased Power																		
382		Demand																		
383		Energy																		
384		Total 555																		
385	555NPC	Purchased Power																		
386		Demand																		
387		Energy																		
388		SSGP																		
389		Total 555NPC																		
390																				
391																				
392																				
393	556	System Control & Load Dispatch																		
394																				
395	557	Other Expenses																		
396		CAGE/JBG																		
397		Total 557																		
398																				
399																				

OTHER POWER GENERATION

OTHER POWER SUPPLY

400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463	Embedded Cost Differentials Company Owned Hyd Company Owned Hyd Mid-C Contract Mid-C Contract Existing QF Contracts Existing QF Contracts Total Embedded Cost Differential Total Other Power Supply	DGP SG MC SG S SG	F10 F10 F10 F10 F10 F10	TRANSMISSION EXPENSE							
				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 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15, 51, 54, 57
560	OPERATION SUPERVISION & ENGR		C COS Factor F106								
561	Load Dispatching		F106								
562	Station Expense		F106								
563	Overhead Line Expense		F106								
564	Underground Line Expense		F106								
565	Transm of Electricity by Others		F10								
566	Energy		F10								
565NPC	Transm of Electricity by Others		F10								
434	Energy		F10								
435	Misc. Transmission Expense		F106								
436	Rents - Transmission		F106								
437	Maint Supervision & Engineering		F106								
438	Maintenance of Structures		F106								
439	Maint of Station Equipment		F106								
440	Maintenance of Overhead Lines		F106								
441	Maint of Underground Lines		F106								
442	Maint of Misc Transmission Plant		F106								
443	TOTAL TRANSMISSION EXPENSE										

Distribution - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
580	Operation Supervision & Eng	F131	909,811	512,588	134,169	129,868	47,121	18,144	46,796	21,346	
464											
465											
466											
467											
468											
469											
470											
471											
472											
473											
474		F20	852,248	402,277	109,965	161,290	61,681	57,691	56,291	3,054	
475		F120	317,336	152,189	41,602	61,019	23,335	16,740	21,296	1,155	
476		F132	576,635	323,841	84,708	96,029	36,724	-	33,514	1,818	
477		F133	67	45	11	6	2	-	2	0	
478		F130	14,257	-	-	-	-	-	-	14,257	
479		F127	636,148	432,662	103,272	48,608	7,815	6,154	37,658	-	
480		F20	947,827	447,392	122,298	179,379	68,598	64,161	62,603	3,396	
481		F131	277,611	156,406	40,939	39,572	14,378	5,536	14,267	6,513	
482		F131	119,593	67,379	17,636	17,047	6,194	2,385	6,146	2,806	
483		F131	247,118	138,226	36,442	35,225	12,799	4,928	12,699	5,798	
484		F119	209,229	98,760	26,997	39,597	15,143	14,163	13,819	750	
485		F120	754,907	362,040	98,966	145,158	55,512	39,823	50,660	2,748	
486		F134	4,144,264	2,482,789	662,796	580,867	212,940	-	194,330	10,542	
487		F135	1,028,805	698,688	171,071	96,882	37,473	-	23,705	1,286	
488		F125	56,253	33,952	7,745	8,732	2,574	-	3,129	121	
489		F130	199,710	-	-	-	-	-	-	199,710	
490		F127	441,912	300,557	71,740	33,767	5,429	4,275	26,146	-	
491		F131	75,725	42,664	11,167	10,794	3,922	1,510	3,892	1,777	
492			11,809,456	6,653,454	1,741,524	1,683,360	611,638	235,510	606,893	277,077	
493											
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506											
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508											
509											
510	TOTAL DISTRIBUTION EXPENSE										
511											
512											
513											
514											
515											
516											
517	Supervision	F136	-	-	-	-	-	-	-	-	
518	Meter Reading Expense	F41	-	-	-	-	-	-	-	-	
519	Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-	
520	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
521	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
522											
523											
524											
525	TOTAL CUSTOMER ACCOUNTS EXPENSE										
526											
527											

CUSTOMER ACCOUNTS EXPENSE

528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596	Distribution - Total - Unbundled	A FERC ACCT	B DESCRIPTION	C COS Factor	CUSTOMER SERVICE EXPENSE														
					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 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57							
907		F40	Supervision		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
908		F40	Customer Assistance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
909		F40	Informational & Instructional Adv		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
910		F40	Misc. Customer Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
911		F40	Supervision		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
912		F40	Demonstration & Selling Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
913		F40	Advertising Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
916		F40	Misc. Sales Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
920		F102D F42	Administrative & General Salaries Customer - System		1,460,284	864,535	219,265	205,179	71,600	9,926	70,182	19,598							
			Administrative & General Salaries Administrative & General Salaries		1,460,284	864,535	219,265	205,179	71,600	9,926	70,182	19,598							
921		F102D F42	Office Supplies & expenses Customer - System		(325,023)	(192,424)	(48,803)	(45,668)	(15,936)	(2,209)	(15,621)	(4,362)							
			Office Supplies & expenses Office Supplies & expenses		(325,023)	(192,424)	(48,803)	(45,668)	(15,936)	(2,209)	(15,621)	(4,362)							
923		F102D F42	Outside Services Customer - System		138,058	81,735	20,730	19,398	6,769	938	6,635	1,853							
			Outside Services Outside Services		138,058	81,735	20,730	19,398	6,769	938	6,635	1,853							
924		F102D	Property Insurance		168,040	99,485	25,232	23,611	8,239	1,142	8,076	2,255							
925		F102D	Injuries & Damages		197,788	117,097	29,698	27,790	9,698	1,344	9,506	2,654							
926		F138D	Employee Pensions & Benefits		-	-	-	-	-	-	-	-							
927		F102	Franchise Requirements		-	-	-	-	-	-	-	-							
928		F141	Regulatory Commission Expense		-	-	-	-	-	-	-	-							
929		F138D	Duplicate Charges		(150,321)	(84,691)	(22,168)	(21,427)	(7,795)	(2,998)	(7,725)	(3,527)							
930		F138D	Misc General Expenses		270,559	152,433	39,899	38,566	14,013	5,396	13,904	6,348							
931		F102D	Rents		114,950	68,054	17,260	16,151	5,636	781	5,525	1,543							
935		F108	Maintenance of General Plant		708,158	336,281	98,539	135,438	52,245	54,116	27,538	4,003							
			TOTAL ADMINISTRATIVE & GEN EXPENSE		2,582,493	1,442,504	379,652	359,038	144,478	68,437	118,020	30,365							
			TOTAL O & M EXPENSE		14,391,949	8,095,958	2,121,176	2,082,397	755,116	303,947	724,913	307,442							

Distribution - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
ACCT	DESCRIPTION	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15-51-54,57	
597	403SP	F10	4,665	2,362	646	947	362	330	18		
598	JRG	F10	39,536	18,672	5,104	7,486	2,863	2,613	142		
599	Total 403SP	F10	1,032,847	495,239	135,378	198,563	75,935	69,299	3,769		
600	403NP	F10	2,500,805	1,284,691	348,960	495,416	189,458	172,901	9,380		
601	Nuclear Depreciation	F10	1,713,558	1,092,016	271,655	199,894	76,444	69,763	3,785		
602	Hydro Depreciation	F10	709,250	467,463	114,818	72,539	27,741	25,316	1,373		
603	Other Production Depreciation	F10	653,550	446,514	108,223	56,453	21,589	19,702	1,069		
604	CAGE	F10	2,843,151	1,716,018	391,431	441,343	130,075	158,153	6,131		
605	Total 403OP	F10	1,270,803	936,170	255,802	63,840	14,991	26,334	19,246		
606	Transmission Depreciation	F106	445,097	302,723	72,257	34,010	5,468	4,306	19,246		
607	Distribution Depreciation	F118	19,246	-	-	-	-	-	-		
608	Land Rights	F119	-	-	-	-	-	-	-		
609	Structures	F120	126,256	-	-	-	-	-	-		
610	Station Equip	F120	11,356,586	6,761,868	1,704,273	1,570,492	544,925	61,458	544,412	126,256	
611	Poles & Towers	F121	-	-	-	-	-	-	-	171,158	
612	OH Conductors	F122	-	-	-	-	-	-	-	-	
613	UG Conductors	F123	-	-	-	-	-	-	-	-	
614	UG Conductor	F124	-	-	-	-	-	-	-	-	
615	Line Transformer	F125	-	-	-	-	-	-	-	-	
616	Services	F126	-	-	-	-	-	-	-	-	
617	Meters	F127	-	-	-	-	-	-	-	-	
618	Inst Cust Premises	F128	-	-	-	-	-	-	-	-	
619	Leased Property	F129	-	-	-	-	-	-	-	-	
620	Street Lighting	F130	-	-	-	-	-	-	-	-	
621	Total Distribution Expense	F130	-	-	-	-	-	-	-	-	
622	General Depreciation	F107D	-	-	-	-	-	-	-	-	
623	Situs	F105D	861,091	509,793	129,295	120,388	42,221	5,853	41,384	11,556	
624	System Generation	F105D	-	-	-	-	-	-	-	-	
625	System Overheads	F102D	296,693	175,651	44,549	41,687	14,547	2,017	14,259	3,982	
626	Customer - System	F42	-	-	-	-	-	-	-	-	
627	Energy	F10	-	-	-	-	-	-	-	-	
628	Total General Expense	F10	1,157,783	685,445	173,844	162,675	56,768	7,870	55,644	15,538	
629	General Vehicles	F105D	-	-	-	-	-	-	-	-	
630	Mining Depreciation	F10	-	-	-	-	-	-	-	-	
631	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	
632	TOTAL DEPRECIATION EXPENSE	F10	12,516,369	7,447,312	1,878,117	1,733,168	601,693	69,328	600,056	186,696	
633											
634											
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656	Amort of LT Plant - Cap. Lease Gen	F10	105,030	44,561	14,174	22,457	8,874	10,972	3,739	252	
657	Division	F102D	25,593	15,152	3,843	3,596	1,255	174	1,230	343	
658	System Overheads	F42	-	-	-	-	-	-	-	-	
659	Customer - System	F42	-	-	-	-	-	-	-	-	
660	Total Amort. Cap. Lease General	F10	130,622	59,713	18,017	26,053	10,129	11,146	4,969	595	
661	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	
662											
663											

404IP	Amort of LT Plant - Intangible Plant	D	E	F	G	H	I	J	K
	Situs	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
	95	56	14	5	13	5	1	5	1
	311,700	184,536	46,803	43,796	15,283	2,119	14,980	4,183	4,184
	311,795	184,592	46,817	43,809	15,288	2,119	14,985	4,184	4,184
AMORTIZATION EXPENSE (continued)									
404OP	Amort of LT Plant - Other Plant								
404HP	Amort of Other Electric Plant								
405	Amort of Other Electric Plant								
406	Amort of Plant Acquisition Adj								
407	Amort of Prop Losses, Unrec Plant,								
TOTAL AMORTIZATION EXPENSE		442,417	244,306	64,833	69,862	25,417	13,265	19,954	4,780
TAX OTHER THAN INCOME									
408	Taxes Other Than Income	2,242,323	1,336,525	338,391	309,701	107,133	17,909	106,321	26,342
701	Customer - System	3,247,199	1,935,476	490,038	448,491	155,144	25,935	153,968	36,147
702	Total Taxes Other Than Income	5,489,522	3,272,001	828,430	758,192	262,277	43,845	260,289	64,488
DEFERRED ITC									
41140	Deferred ITC - Federal								
41141	Deferred ITC - Idaho								
TOTAL DEFERRED ITC									
DEFERRED INCOME TAXES									
41010	Deferred Income Tax - Federal-DR	7,230,986	4,309,992	1,091,236	998,717	345,480	57,754	342,862	84,946
41110	Deferred Income Tax - Federal-CR	(6,322,278)	(3,768,361)	(954,101)	(873,209)	(302,064)	(50,496)	(299,775)	(74,271)
TOTAL DEFERRED INCOME TAXES		908,709	541,631	137,134	125,507	43,416	7,258	43,087	10,675
INCOME TAXES									
40911	State Income Taxes								
40910	Federal Income Tax	1,813,833	1,081,126	273,727	250,520	86,661	14,487	86,004	21,308
TOTAL OPERATING EXPENSES		35,566,474	20,683,893	5,303,913	5,020,433	1,775,889	452,513	1,734,434	595,398

Distribution - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. J551-54,57	
310	Land and Land Rights	F10									
738	JBG	F10									
739	Total 310										
740	Structures and Improvements	F10									
741	JBG	F10									
742	Total 311										
743	Boiler Plant Equipment	F10									
744	JBG	F10									
745	Total 312										
746	Turbogenerator Units	F10									
747	JBG	F10									
748	Total 314										
749	Accessory Electric Equipment	F10									
750	JBG	F10									
751	Total 315										
752	Misc Power Plant Equipment	F10									
753	JBG	F10									
754	Total 316										
755	Unclassified Steam Plant - Acct 300	F10									
756											
757											
758											
759											
760											
761											
762											
763											
764											
765											
766											
767											
768											
769											
770											
771											
772											
773	Total Steam Production Plant										
774											
775											
776											
777											
778											
779											
780	Land and Land Rights	F10									
781											
782	Structures and Improvements	F10									
783											
784	Reactor Plant Equipment	F10									
785											
786	Turbogenerator Units	F10									
787											
788	Land and Land Rights	F10									
789											
790	Misc. Power Plant Equipment	F10									
791											
792	Unclassified Nuclear Pt - Acct 300	F10									
793											
794	Total Nuclear Production Plant										
795											
796											
797											
798											
799											
800	Land and Land Rights	F10									
801											
802	Structures and Improvements	F10									
803											
804	Reservoirs, Dams & Waterways	F10									
805											
806	Water Wheel, Turbines, & Generators	F10									
807											
808	Accessory Electric Equipment	F10									
809											
810	Misc. Power Plant Equipment	F10									

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

Line Item	Description	F10	D	E	F	G	H	I	J	K
811	Roads, Railroads & Bridges	F10								
812		F10								
813		F10								
814	Unclassified Hydro Plant - Acct 300									
815										
816	Total Hydraulic Plant									
817										
818	Distribution - Total - Unbundled									
819										
820	FERC ACCT									
821										
822										
823	Land and Land Rights									
824	SG									
825	Total 340									
827										
828	Structures and Improvements									
829	SG									
831	Total 341									
832										
833	Fuel Holders, Producers & Access									
834	SG									
836	Total 342									
837										
838	Prime Movers									
840	Total 343									
841										
842	Generators									
843	SG									
845	Total 344									
846										
847	Accessory/Electric Plant									
848	SG									
850	Total 345									
851										
852	Misc. Power Plant Equipment									
853										
854	Unclassified Other Prod - Acct 300									
855										
856	Total Other Production Plant									
857										
858	Experimental Plant									
859	Experimental Plant									
860										
861	TOTAL PRODUCTION PLANT									
862										
863										
864	Land and Land Rights									
865	Demand									
866	Direct Assigned									
867										
868	Structures and Improvements									
869	Demand									
870	Direct Assigned									
871										
872	Station Equipment									
873	Demand									
874	Direct Assigned									
875										
876	Towers and Fixtures									
877	Demand									
878	Direct Assigned									
879										
880	Poles and Fixtures									
881	Demand									
882	Direct Assigned									
883										

TRANSMISSION PLANT

ACCY	DESCRIPTION	D	E	F	G	H	I	J	K
		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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
356	Overhead Conductors Demand	1,510,454	764,728	209,044	306,613	117,256	-	107,008	5,805
357	Underground Conduit Demand	2,440,664	1,152,037	314,918	461,902	176,642	165,215	161,204	8,745
358	Underground Conductors Demand	2,440,664	1,152,037	314,918	461,902	176,642	165,215	161,204	8,745
359	Roads and Trails Demand	45,081,829	22,824,481	6,239,253	9,151,333	3,499,673	2,510,579	3,193,828	173,261
360	Land and Land Rights Demand Primary Assigned	47,692,408	22,824,481	6,239,253	9,151,333	3,499,673	2,510,579	3,193,828	173,261
361	Structures and Improvements Demand Primary Assigned	90,412,080	45,774,736	12,512,887	18,353,094	7,018,631	-	6,405,256	347,476
362	Station Equipment Demand Primary Assigned	2,232,280	1,817,663	414,617	-	-	-	-	-
363	Poles, Towers & Fixtures Demand Primary Assigned	92,644,360	47,592,400	12,927,503	18,353,094	7,018,631	-	6,405,256	347,476
364	Overhead Conductors Demand Primary Assigned	33,695,238	17,059,564	4,663,367	6,839,925	2,615,740	-	2,387,144	129,499
365	Underground Conduit Demand Primary Assigned	24,936,602	20,306,748	4,632,055	-	-	-	-	-
366	Underground Conductors Demand Primary Assigned	58,634,040	37,366,311	9,295,421	6,839,925	2,615,740	-	2,387,144	129,499
367	Line Transformers Demand Secondary Assigned	8,245,307	4,174,517	1,141,137	1,673,746	640,078	-	584,140	31,689
368	Services Customer Assigned	8,119,679	6,611,555	1,508,124	-	-	-	-	-
369	Meters Customer Assigned	16,364,986	10,786,072	2,649,261	1,673,746	640,078	-	584,140	31,689
370	Overhead Conductors Demand Primary Assigned	9,686,957	4,904,410	1,340,659	1,966,392	751,992	-	686,274	37,229
371	Underground Conduit Demand Primary Assigned	13,077,758	10,648,736	2,429,022	-	-	-	-	-
372	Line Transformers Demand Secondary Assigned	22,764,715	15,553,146	3,769,681	1,966,392	751,992	-	686,274	37,229
373	Services Customer Assigned	98,870,913	59,674,733	13,612,058	15,347,755	4,523,363	-	5,499,785	213,219
374	Meters Customer Assigned	98,870,913	59,674,733	13,612,058	15,347,755	4,523,363	-	5,499,785	213,219
375	Overhead Conductors Demand Primary Assigned	52,234,063	38,479,577	10,514,261	2,624,041	616,185	-	-	-
376	Underground Conduit Demand Primary Assigned	52,234,063	38,479,577	10,514,261	2,624,041	616,185	-	-	-
377	Line Transformers Demand Secondary Assigned	11,341,205	7,788,813	1,859,106	875,048	140,678	-	677,560	-
378	Services Customer Assigned	110,789	-	-	-	-	110,789	-	-
379	Meters Customer Assigned	11,451,994	7,788,813	1,859,106	875,048	140,678	-	677,560	-

ACCT	DESCRIPTION	F20 Factor	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 48I	I Large General Dedicated Facilities Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51-54,57
371	Install on Customers' Premises									
955	Demand Primary	1.00	-	-	-	-	-	-	-	-
956	Demand Secondary	1.00	-	-	-	-	-	-	-	-
957	Assigned	1.00	518,187	-	-	-	-	-	-	518,187
958			518,187	-	-	-	-	-	-	518,187
959			-	-	-	-	-	-	-	-
372	Leased Property		-	-	-	-	-	-	-	-
960	Demand Primary	-	-	-	-	-	-	-	-	-
961	Demand Secondary	-	-	-	-	-	-	-	-	-
962	Assigned	-	-	-	-	-	-	-	-	-
963		-	-	-	-	-	-	-	-	-
964		-	-	-	-	-	-	-	-	-
965		-	-	-	-	-	-	-	-	-
966	Street Lights	1.00	4,036,517	-	-	-	-	-	-	4,036,517
967			-	-	-	-	-	-	-	-
968			-	-	-	-	-	-	-	-
969			-	-	-	-	-	-	-	-
970	Unclassified Dist Plant - Acct 300	F22	882,701	718,751	163,950	-	-	-	-	-
971	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-
972	TOTAL DISTRIBUTION PLANT		409,846,001	242,701,049	61,554,457	57,599,849	20,100,237	2,786,582	19,702,198	5,501,627
973	Distribution - Total - Unbundled									
974										
975										
976										
977										
978										
389	Land and Land Rights	C								
980	Situs	F107D	819,711	485,295	123,082	115,174	40,192	5,672	39,396	11,001
981	System Generation	F105D	-	-	-	-	-	-	-	-
982	System Overheads	F102D	112,779	66,769	16,934	15,846	5,530	767	5,420	1,514
983	Customer - System	F42	-	-	-	-	-	-	-	-
984	Total Land & Land Rights		932,490	552,064	140,016	131,020	45,721	6,339	44,816	12,514
985										
986	Structures and Improvements									
987	Situs	F107D	10,378,673	6,144,504	1,558,365	1,458,265	508,881	70,548	498,804	139,286
988	System Generation	F105D	-	-	-	-	-	-	-	-
989	System Overheads	F102D	2,077,742	1,230,089	311,978	291,935	101,875	14,123	99,857	27,884
990	Customer - System	F42	-	-	-	-	-	-	-	-
991	Total Structures and Improvements		12,456,415	7,374,593	1,870,363	1,750,200	610,756	84,672	598,661	167,170
992										
993	Office Furniture & Equipment									
994	Situs	F107D	1,015,991	601,499	152,554	142,753	49,815	6,906	48,829	13,635
995	System Generation	F105D	-	-	-	-	-	-	-	-
996	System Overheads	F102D	1,114,319	659,712	167,318	156,568	54,637	7,575	53,555	14,955
997	Customer - System	F42	-	-	-	-	-	-	-	-
998	Energy	F10	-	-	-	-	-	-	-	-
1001	Total Office Furniture & Equipment		2,130,310	1,261,211	319,872	299,321	104,452	14,481	102,384	28,590
1002										
1003	Transportation Equipment									
1004	Situs	F107D	3,847,782	2,278,009	577,754	540,636	188,662	26,155	184,926	51,639
1005	System Generation	F105D	-	-	-	-	-	-	-	-
1006	System Overheads	F102D	148,705	88,038	22,328	20,894	7,291	1,011	7,147	1,986
1007	Customer - System	F42	-	-	-	-	-	-	-	-
1008	Energy	F10	-	-	-	-	-	-	-	-
1011	Total Transportation Equipment		3,896,487	2,366,047	600,083	561,530	195,953	27,166	192,073	53,634
1012										
1013	Stores Equipment									
1014	Situs	F107D	446,049	264,075	66,975	62,673	21,870	3,032	21,437	5,986
1015	System Generation	F105D	-	-	-	-	-	-	-	-
1016	System Overheads	F102D	6,422	3,802	964	902	315	44	309	86
1018	System Stores Equipment		452,472	267,878	67,940	63,575	22,185	3,076	21,746	6,072
1019										
1020	Tools, Shop & Garage Equipment									
1021	Situs	F107D	2,166,409	1,282,583	325,292	304,393	106,222	14,726	104,119	29,074
1022	System Generation	F105D	-	-	-	-	-	-	-	-
1023	System Overheads	F102D	76,064	45,032	11,421	10,687	3,730	517	3,656	1,021
1024	Energy	F10	-	-	-	-	-	-	-	-
1027	Total Tools, Shop & Garage Equipment		2,242,474	1,327,616	336,713	315,081	109,952	15,243	107,774	30,095
1028										

	A	B	C	D	E	F	G	H	I	J	K
	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1029	395	Laboratory Equipment	F107D	1,431,197	847,314	214,898	201,092	70,174	9,728	68,784	19,207
1030		Situs	F105D	-	-	-	-	-	-	-	-
1031		System Generation	F102D	106,410	62,998	15,978	14,951	5,217	723	5,114	1,428
1032		System Overheads	F10	1,537,607	910,312	230,876	216,043	75,391	10,452	73,898	20,635
1033		Energy		-	-	-	-	-	-	-	-
1036		Total Laboratory Equipment		-	-	-	-	-	-	-	-
1037	396	Power Operated Equipment	F107D	6,036,869	3,574,018	906,452	848,216	295,996	41,035	290,135	81,017
1038		Situs	F105D	-	-	-	-	-	-	-	-
1039		System Generation	F102D	38,674	22,896	5,807	5,434	1,896	263	1,859	519
1040		System Overheads	F10	6,076,543	3,596,914	912,259	853,650	297,893	41,298	291,993	81,536
1041		Energy		-	-	-	-	-	-	-	-
1042		Total Power Operated Equipment		-	-	-	-	-	-	-	-
1045				-	-	-	-	-	-	-	-
1046				-	-	-	-	-	-	-	-
1047	397	Communication Equipment	F107D	8,863,518	5,247,484	1,330,860	1,245,377	434,591	60,249	425,985	118,952
1048		Situs	F105D	-	-	-	-	-	-	-	-
1049		System Generation	F102D	1,173,958	695,021	176,273	164,948	57,561	7,980	56,421	15,755
1050		System Overheads	F42	-	-	-	-	-	-	-	-
1051		Customer - System	F10	-	-	-	-	-	-	-	-
1052		Energy		-	-	-	-	-	-	-	-
1055		Total Communication Equipment		-	-	-	-	-	-	-	-
1056				-	-	-	-	-	-	-	-
1057		Total		10,037,476	5,942,505	1,507,153	1,410,325	492,152	68,229	482,406	134,707
1058		Distribution - Total - Unbundled		-	-	-	-	-	-	-	-
1059				-	-	-	-	-	-	-	-
1060				-	-	-	-	-	-	-	-
1061				-	-	-	-	-	-	-	-
1062				-	-	-	-	-	-	-	-
1063	398	Misc. Equipment	F107D	152,541	90,309	22,904	21,433	7,479	1,037	7,331	2,047
1064		Situs	F105D	-	-	-	-	-	-	-	-
1065		System Generation	F102D	59,666	35,324	8,959	8,383	2,926	406	2,868	801
1066		System Overheads	F42	-	-	-	-	-	-	-	-
1067		Customer - System	F10	-	-	-	-	-	-	-	-
1068		Energy		-	-	-	-	-	-	-	-
1070		Total Misc. Equipment		212,207	125,633	31,863	29,816	10,405	1,442	10,199	2,848
1071				-	-	-	-	-	-	-	-
1072	399	Coal Mine	F10	-	-	-	-	-	-	-	-
1073	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-
1074		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1075				-	-	-	-	-	-	-	-
1076	1011390	General Capital Lease	F10	255,193	108,272	34,438	54,565	21,562	26,659	9,085	612
1077		Remove Capital Lease	F10	(255,193)	(108,272)	(34,438)	(54,565)	(21,562)	(26,659)	(9,085)	(612)
1078				-	-	-	-	-	-	-	-
1079	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-
1080		Remove Capital Lease	F10	-	-	-	-	-	-	-	-
1081				-	-	-	-	-	-	-	-
1082	GP	Unclassified Gen Plant - Acct 300	F102D	149,145	88,299	22,395	20,956	7,313	1,014	7,168	2,002
1083	399G	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-
1084				-	-	-	-	-	-	-	-
1085		TOTAL GENERAL PLANT		40,222,626	23,813,071	6,039,552	5,651,518	1,972,173	273,411	1,933,118	539,802
1086				-	-	-	-	-	-	-	-
1087				-	-	-	-	-	-	-	-
1088				-	-	-	-	-	-	-	-
1089				-	-	-	-	-	-	-	-
1090				-	-	-	-	-	-	-	-
1091	301	Organization	F107D	-	-	-	-	-	-	-	-
1092		Situs	F105D	-	-	-	-	-	-	-	-
1093		System Generation	F102D	-	-	-	-	-	-	-	-
1094		System Overheads		-	-	-	-	-	-	-	-
1095		Energy		-	-	-	-	-	-	-	-
1096		Total Organization		-	-	-	-	-	-	-	-
1097				-	-	-	-	-	-	-	-
1098		Franchise & Consent	F107D	-	-	-	-	-	-	-	-
1099		Situs	F105D	-	-	-	-	-	-	-	-
1100		System Generation		-	-	-	-	-	-	-	-
1101		Total Franchise & Consent		-	-	-	-	-	-	-	-

	A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1102	303	Miscellaneous Intangible Plant	F107D								
1103		Situs	F105D	756,493	447,868	113,589	106,292	37,092	5,142	36,357	10,152
1104		System Generation	F102D	-	-	-	-	-	-	-	-
1105		System Overheads	F42	7,724,497	4,573,148	1,159,853	1,085,338	378,743	52,507	371,243	103,666
1106		Customer - System	F10	-	-	-	-	-	-	-	-
1107		Energy		-	-	-	-	-	-	-	-
1110		Total Miscellaneous Intangible Plant		8,480,990	5,021,016	1,273,443	1,191,630	415,835	57,649	407,600	113,818
1111	IP	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-
1112		TOTAL INTANGIBLE PLANT		8,480,990	5,021,016	1,273,443	1,191,630	415,835	57,649	407,600	113,818
1115		TOTAL ELECTRIC PLANT IN SERVICE		458,649,617	271,535,136	68,867,432	64,442,997	22,488,245	3,117,642	22,042,917	6,155,247
1116		<u>Distribution - Total - Unbundled</u>									
1117		A									
1118		Plant Held For Future Use	F10								
1119		Production	F10								
1120		Transmission	F10								
1121		Distribution	F10								
1122		General	F10								
1123		Mining	F10								
1124		Total Plant Held For Future Use									
1125	105	Electric Plant Acquisition Adjust	F10								
1126		Nuclear Fuel	F10								
1127	120	Weatherization	F10								
1128	124	Fuel Stock	F10								
1129	151	JBE	F10								
1130	140	Total Fuel Stock	F10								
1131	144	Fuel Stock - Undistributed	F10								
1132	114	DG&T Working Capital Deposit	F10								
1133	146	DG&T Working Capital Deposit	F10								
1134	148	DG&T Working Capital Deposit	F10								
1135	149	Provo Working Capital Deposit	F10								
1136	150	Materials and Supplies	F10								
1137	151	JBG	F10								
1138	152	Total Material & Supplies	F10								
1139	154	Stores Expense Undistributed	F102D	0	0	0	0	0	0	0	0
1140	153	Provo Working Capital Deposit	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1141	154	Prepayments	F102D	0	0	0	0	0	0	0	0
1142	155	Customer - System	F102D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1143	156	Total Prepayments	F42	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1144	157	Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-
1145	158	Total Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-
1146	159	Misc Deferred Debits	F102D	-	-	-	-	-	-	-	-
1147	160	Cash Working Capital	F102D	-	-	-	-	-	-	-	-
1148	161		F102D	2,719,707	1,529,927	400,848	393,519	142,886	57,438	136,990	58,099
1149	162		F137D								
1150	163										
1151	164										
1152	165										
1153	166										
1154	167										
1155	168										
1156	169										
1157	170										
1158	171										
1159	172										
1160	173										

	108OP	Other Production - Accum Depr	F10	D	E	F	G	H	I	J	K
	1248	Total Other Production - Accum Depr		Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	1249			Jurisdiction	Schedule 15	Schedule 24	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
	1250	Experimental Plant - Accum Depr	F10	Normalized	Schedule 15	Schedule 24	Schedule 35	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51,54,57
	1251										
	1252										
	1253	TOTAL PRODUCTION PLANT DEPRECIATION									
	1254										
	1255										
	1256										
	1257										
	1258										
	1259	108TP	F106								
	1260	Transmission Plant Accum Depr									
	1261										
	1262										
	1263										
	1264	Land and Land Rights	F118	(136,215)	(68,964)	(18,852)	(27,651)	(10,574)		(9,650)	(524)
	1265	Structures and Improvements	F119	(639,539)	(301,874)	(82,520)	(121,034)	(46,286)	(43,292)	(42,241)	(2,292)
	1267	Station Equipment	F120	(15,590,132)	(7,476,753)	(2,043,830)	(2,997,757)	(1,146,409)	(822,405)	(1,046,222)	(56,756)
	1269										
	1270	Distribution - Total - Unbundled									
	1271										
	1272	A									
	1273	FERC									
	1274	ACCI									
	1275	DESCRIPTION									
	1276										
	1277	Poles, Towers & Fixtures	F121	(49,435,316)	(25,395,451)	(6,898,156)	(9,793,268)	(3,745,163)		(3,417,864)	(185,414)
	1278										
	1279	Overhead Conductors	F122	(29,234,036)	(18,630,271)	(4,634,555)	(3,410,282)	(1,304,168)		(1,190,193)	(64,566)
	1280										
	1281	Underground Conduit	F123	(10,945,781)	(7,214,304)	(1,771,968)	(1,119,492)	(428,118)		(390,704)	(21,195)
	1282										
	1283	Underground Conductors	F124	(9,516,060)	(6,501,494)	(1,575,794)	(821,987)	(314,346)		(286,875)	(15,563)
	1284										
	1285	Line Transformers	F125	(44,447,505)	(26,826,828)	(6,119,313)	(6,899,597)	(2,033,482)		(2,472,433)	(85,853)
	1286										
	1287	Services	F126	(18,439,235)	(13,583,741)	(3,711,657)	(926,317)	(217,520)			
	1288										
	1289	Meters	F127	(1,929,851)	(1,312,544)	(313,290)	(147,460)	(23,707)	(18,670)	(114,180)	
	1290										
	1291	Install on Customers' Premises	F128	(281,486)							(281,486)
	1292										
	1293	Leased Property	F129								
	1294										
	1295	Street Lights	F130	(2,201,466)							(2,201,466)
	1296										
	1297	Unclassified Dist Plant - Acct 300	F121								
	1298										
	1299	Unclassified Dist Sub - Acct 300	F120								
	1300										
	1301	Unclassified Dist Sub - Acct 300	F102D	109,415	59,449	15,078	14,109	4,923	683	4,826	1,348
	1302										
	1303	TOTAL DISTRIBUTION PLANT DEPR		(182,696,207)	(107,252,777)	(27,154,856)	(26,250,736)	(9,264,851)	(883,685)	(8,965,536)	(2,923,766)
	1304										
	1305										
	1306	GENERAL PLANT									
	1307	General Plant Accumulated Depr									
	1308	Situs	F107D	(13,779,980)	(8,157,594)	(2,068,950)	(1,936,029)	(675,603)	(93,662)	(662,224)	(184,919)
	1309	System Generation	F105D								
	1310	System Overheads	F102D	(1,585,264)	(940,303)	(238,482)	(223,161)	(77,875)	(10,796)	(76,333)	(21,315)
	1311	Customer - System	F4Z								
	1312	Energy	F10								
	1313	Total General Plant Accumulated Depr		(15,367,244)	(9,097,896)	(2,307,432)	(2,159,189)	(753,478)	(104,458)	(738,557)	(206,234)
	1314										
	1315	Mining Plant Accumulated Depr.	F10								
	1316										
	1317										
	1318										

1319	1081390	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-
1320		Remove Capital Lease	-	-	-	-	-	-	-	-	-
1321	1081399	Accum Depr - Capital Lease	-	-	-	-	-	-	-	-	-
1322		Remove Capital Lease	-	-	-	-	-	-	-	-	-
1323			-	-	-	-	-	-	-	-	-
1324			-	-	-	-	-	-	-	-	-
1325		TOTAL GENERAL PLANT ACCUM DEPR	(15,367,244)	(9,087,896)	(2,307,432)	(2,159,189)	(753,478)	(104,458)	(738,557)	(206,234)	
1326											
1327		TOTAL ACCUM DEPR - PLANT IN SERVICE	(198,952,451)	(116,350,673)	(29,452,288)	(28,409,525)	(10,018,329)	(988,143)	(9,704,093)	(3,130,000)	
1328											
1329											
1330											
1331											
1332											
1333	111SP	Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-
1334											
1335	111GP	Accum Prov for Amort-General	(1,271,171)	(603,637)	(176,881)	(243,116)	(83,781)	(97,140)	(49,432)	(7,185)	
1336		Division	(243,709)	(115,729)	(33,972)	(46,610)	(17,980)	(18,624)	(9,477)	(1,378)	
1337		System Overheads	(1,514,881)	(719,366)	(210,792)	(289,726)	(111,761)	(115,764)	(58,909)	(8,563)	
1338		Total Accum Prov for Amort-General									
1339											
1340	111HP	Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	-
1341											
1342	111IP	Accum Prov for Amort-Intangible	-	-	-	-	-	-	-	-	-
1343		Situs	-	-	-	-	-	-	-	-	-
1344		System Generation	-	-	-	-	-	-	-	-	-
1345		System Overheads	(5,660,434)	(3,351,157)	(849,929)	(795,325)	(277,539)	(38,476)	(272,043)	(75,965)	
1346		Customer - System	-	-	-	-	-	-	-	-	-
1347		Energy	-	-	-	-	-	-	-	-	-
1348		Total Accum Prov for Amort-Intangible	(5,660,434)	(3,351,157)	(849,929)	(795,325)	(277,539)	(38,476)	(272,043)	(75,965)	
1349											
1350	111390	Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	-
1351		Situs	0	0	0	0	0	0	0	0	0
1352		System Generation	15,142	8,965	2,274	2,128	742	103	728	203	
1353		System Overheads	(15,142)	(8,965)	(2,274)	(2,128)	(742)	(103)	(728)	(203)	
1354		Remove Capital Lease Amtr	(7,175,315)	(4,070,523)	(1,060,721)	(1,085,051)	(389,300)	(154,240)	(330,952)	(84,528)	
1355											
1356		TOTAL ACCUM PROV FOR AMORTIZATION									
1357											

ACCUMULATED AMORTIZATION

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15, 51-94, 57	
Operating Revenues		9,213,778	7,569,462	1,023,359	193,924	60,994	51,193	195,818	119,029	
Operating Expenses		8,378,177	6,863,966	933,713	178,953	60,633	51,198	178,983	110,722	
Operation & Maintenance Expenses		120,344	97,102	16,492	205	2,938	4	2,938	2,601	
Depreciation Expense		435,832	351,659	59,728	3,627	744	13	10,640	9,421	
Amortization Expense		131,221	115,188	8,084	5,289	(352)	(73)	2,028	(2,942)	
Taxes Other Than Income		181,641	164,984	11,190	7,321	(488)	(100)	2,807	(4,073)	
Income Taxes - Federal										
Income Taxes - State										
Income Taxes Deferred		9,186	8,344	566	370	(25)	(5)	142	(206)	
Investment Tax Credit Adj		6,775	5,853	264	344	130	141	43	-	
Misc Revenues & Expense										
Total Operating Expenses		9,263,177	7,611,096	1,030,037	196,906	60,847	51,177	197,591	115,523	
Operating Revenue For Return		(49,399)	(41,635)	(6,678)	(2,981)	147	15	(1,773)	3,505	
Rate Base :										
Electric Plant In Service		10,252,497	8,272,420	1,405,040	85,330	17,501	302	250,295	221,609	
Plant Held For Future Use		-	-	-	-	-	-	-	-	
Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	
Nuclear Fuel		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Prepayments		-	-	-	-	-	-	-	-	
Fuel Stock		-	-	-	-	-	-	-	-	
Materials & Supplies		-	-	-	-	-	-	-	-	
Misc Deferred Debits		-	-	-	-	-	-	-	-	
Cash Working Capital		1,085,502	892,594	121,420	23,271	7,985	6,658	23,276	14,398	
Weatherization Loans		-	-	-	-	-	-	-	-	
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	
Total Rate Base Additions		11,341,999	9,165,014	1,526,460	108,602	25,385	6,960	273,571	236,008	
Rate Base Deductions :										
Accum Provision For Depreciation		(608,530)	(491,004)	(83,395)	(5,065)	(1,039)	(18)	(14,856)	(13,153)	
Accum Provision For Amortization		(7,415,520)	(5,911,231)	(1,016,707)	(101,457)	(28,313)	(16,812)	(184,179)	(156,820)	
Accum Deferred Income Taxes		(1,437,325)	(1,206,194)	(196,603)	13,576	7,607	10,620	(33,056)	(33,274)	
Unamortized ITC		-	-	-	-	-	-	-	-	
Customer Advance For Construction		-	(2,788,225)	(813,290)	(70,306)	-	-	(62,434)	(2,357)	
Customer Service Deposits		-	-	-	-	-	-	-	-	
Misc Rate Base Deductions		-	-	-	-	-	-	-	-	
Total Rate Base Deductions		(12,697,987)	(10,396,653)	(1,609,995)	(163,252)	(21,746)	(6,210)	(294,526)	(205,605)	
Total Rate Base		(1,355,988)	(1,231,640)	(83,535)	(54,650)	3,640	750	(20,955)	30,403	
Return On Rate Base		3.64%	3.38%	7.99%	5.46%	4.03%	2.07%	8.46%	11.53%	
Return On Equity		2.08%	1.58%	10.37%	5.53%	2.81%	-0.95%	11.25%	17.10%	

PacifiCorp
Cost of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours)
12 Months Ending June 2012

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
	Total Rate Base		(1,355,988)	(1,231,640)	(83,535)	(54,650)	3,640	750	(20,955)	30,403
	Return On Ratebase (\$\$)	0	(62,415)	(56,691)	(3,845)	(2,516)	168	35	(965)	1,399
	Operating & Maintenance Expense	F80	8,378,177	6,863,866	933,713	178,953	60,633	51,198	178,993	110,722
	Bad Debt to Produce ROR		-	-	-	-	-	-	-	-
	Depreciation Expense		120,344	97,102	16,492	1,002	205	4	2,938	2,601
	Amortization Expense		435,832	351,659	59,728	3,627	744	13	10,640	9,421
	Taxes Other Than Income		131,221	119,188	8,084	5,289	(352)	(73)	2,028	(2,942)
	Federal Income Taxes		181,641	164,984	11,190	7,321	(488)	(100)	2,807	(4,073)
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-
	State Income Taxes	F101	-	-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	9,186	8,344	566	370	(25)	(5)	142	(206)
	Deferred Income Taxes		-	-	-	-	-	-	-	-
	Investment Tax Credit		6,775	5,853	264	344	130	141	43	-
	Misc Revenue & Expenses		(849,948)	(647,174)	(75,536)	(72,503)	(18,366)	(10,340)	(12,446)	(13,583)
	Revenue Credits		-	-	-	-	-	-	-	-
	Total Revenue Requirements		8,350,815	6,907,231	950,556	121,887	42,649	40,871	184,180	103,340
	Operating Revenues		8,363,831	6,922,288	947,823	121,422	42,628	40,852	183,372	105,446
	Increase / (Decrease) Required to Earn Equal Rates of Return		(13,016)	(15,057)	2,833	466	21	19	808	(2,106)
	Existing Revenues		8,363,831	6,922,288	947,823	121,422	42,628	40,852	183,372	105,446
	check		-	-	-	-	-	-	-	-
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.16%	-0.22%	0.30%	0.38%	0.05%	0.05%	0.44%	-2.00%

Retail - Total - Unbundled	WCA Method	ELECTRIC REVENUES									
		A	B	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57		
120											
121											
122											
123											
124	FERC										
125	ACCI										
126	440 Residential Sales	6,922,288	6,922,288								
127											
128	442 Commercial & Industrial Sales	1,214,676		947,823		42,628			183,372		
129	Intermittent Demand										
130	Interruptible Energy										
131											
132											
133	444 Public Street & Highway Lighting	226,867			121,422						105,446
134											
135	445 Other Sales to Public Authority										
136											
137	448 Interdepartmental Demand										
138											
139											
140											
141	Total Sales to Ultimate Customers	8,363,831	6,922,288	947,823	121,422	42,628	40,852	183,372			105,446
142											
143	447 Sales for Resale Demand										
144	Energy										
145											
146											
147	447NPC Sales for Resale Demand										
148	Energy										
149											
150											
151											
152											
153	449 Provision for Rate Refund										
154											
155	State Specific Revenue Credit	8,154	6,695	909	172	54	45	174			104
156											
157	AGA Revenue										
158											
159	Total Sales from Electricity	8,371,985	6,928,983	948,733	121,594	42,682	40,898	183,547			105,549
160											
161	Other Electric Operating Revenues										
162	450 Forfeited Discounts & Interest Customers	1,000	519,821	51,715	64,408	16,201	10,254	5,063			10,630
163											
164											
165											
166	451 Misc Electric Revenue Demand	162,036	119,369	22,681	7,910	2,110	1	7,154			2,811
167	Customer	2	1	0	0	0	0	0			0
168											
169											
170											
171	453 Water Sales				7,910	2,110	1	7,154			2,811
172											
173	454 Rent of Electric Property Demand										
174	Customer	1,633	1,287	230	13	1	0	65			38
175											
176											
177											
178	455 Other Electric Revenue Demand										
179	Energy										
180	Customer										
181											
182											
183											
184	Total Other Electric Operating Revenues	841,784	640,479	74,626	72,330	19,312	10,295	12,271			13,479
185											
186	Total Electric Operating Revenues	9,213,778	7,569,462	1,023,359	193,924	60,994	51,193	195,818			119,029
187											

	A	B	C	D	E	F	G	H	I	J	K
	FERC	DESCRIPTION	COS	Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
	500	Operation Supravn & Engineering	F10	Normalized	Schedule 24	Schedule 36	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 40	Sch. 15,51,54,57
		JBG	F10								
		Total 500									
188	Miscellaneous Revenues										
189	41160	Gain on Sale of Utility Plant - CR									
190	41170	Less on Sale of Utility Plant									
191	4118	Gain from Emission Allowances									
192	41181	Gain from Disposition of NOX Credits									
193	41194	Impact Housing Interest Income									
194	421	(Gain)/Loss on Sale of Utility Plant									
195	Total Miscellaneous Revenues										
196											
197											
198	Miscellaneous Expenses										
199	4311	Interest on Customer Deposits									
200	DFA	Divergence Fairness Adjustment									
201		Production									
202		Transmission									
203		Distribution									
204											
205											
206											
207	Net Miscellaneous Revenues And Expense										
208											
209	Retail - Total - Unbundled										
210											
211											
212											
213											
214											
215											
216											
217											
218											
219											
220	501	Fuel Related									
221		CAGW									
222		JBE									
223		Total 501									
224											
225	501NPC	Fuel Related									
226		CAEW									
227		Total 501NPC									
228											
229	502	Steam Expenses									
230		JBG									
231		Total 502									
232											
233	503	Steam From Other Sources									
234											
235	503NPC	Steam From Other Sources-NPC									
236											
237	505	Electric Expenses									
238		JBG									
239		Total 505									
240											
241	506	Misc. Steam Expense									
242		JBG									
243		Total 506									
244											
245	507	Rents									
246		JBG									
247		Total 507									
248											
249	510	Maint Supervision & Engineering									
250		JBG									
251		Total 510									
252											
253	511	Maintenance of Structures									
254		JBG									
255		Total 511									
256											
257	512	Maintenance of Boiler Plant									
258		JBG									
259		Total 512									
260											

ACCT	DESCRIPTION	C	D	E	F	G	H	I	J	K
		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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
513	Maintenance of Electric Plant	F10								
262	JBG	F10								
263	Total 513									
514	Maint of Misc. Steam Plant	F10								
266	JBG	F10								
267	Total 514									
268										
269	Total Steam Power Generation									
270										
271										
272										
273										
274										
275	Operation Super & Engineering	F10								
276	Nuclear Fuel Expense	F10								
277		F10								
278	Coolants and Water	F10								
279		F10								
280	Steam Expenses	F10								
281		F10								
282	Electric Expenses	F10								
283		F10								
284	Misc. Nuclear Expenses	F10								
285		F10								
286	Maint Supervision & Eng	F10								
287		F10								
288	Maintenance of Structures	F10								
289		F10								
290	Maintenance of Reactor Plant	F10								
291		F10								
292	Maintenance of Electric Plant	F10								
293		F10								
294	Maintenance of Misc Nuclear	F10								
295		F10								
296		F10								
297	Total Nuclear Power Generation									
298										
299										
300										
301	Retail - Total - Unbundled									
302										
303										
304										
305	FERC									
306	ACCT									
307	535 Operation Super & Engineering									
308										
309	Water For Power	F10								
310		F10								
311	Hydraulic Expenses	F10								
312		F10								
313	Electric Expenses	F10								
314		F10								
315	Misc. Hydro Expenses	F10								
316		F10								
317	Rents (Hydro Generation)	F10								
318		F10								
319	Maint Supervision & Engineering	F10								
320		F10								
321	Maintenance of Structures	F10								
322		F10								
323	Maint of Dams & Waterways	F10								
324		F10								
325	Maintenance of Electric Plant	F10								
326		F10								
327	Maint of Misc. Hydro Plant	F10								
328		F10								
329	Total Hydraulic Power Generation									
330										
331										

NUCLEAR POWER GENERATION

HYDRAULIC POWER GENERATION

Embedded Cost Differentials		TRANSMISSION EXPENSE										
		A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
400	Company Owned Hyd	DGP		F10	-	-	-	-	-	-	-	-
401	Company Owned Hyd	SG		F10	-	-	-	-	-	-	-	-
402	Mid-C Contract	MC		F10	-	-	-	-	-	-	-	-
403	Mid-C Contract	SG		F10	-	-	-	-	-	-	-	-
404	Existing QF Contract	S		F10	-	-	-	-	-	-	-	-
405	Existing QF Contract	SG		F10	-	-	-	-	-	-	-	-
406	Existing QF Contract				-	-	-	-	-	-	-	-
407	Total Embedded Cost Differential				-	-	-	-	-	-	-	-
408	Total Other Power Supply				-	-	-	-	-	-	-	-
409					-	-	-	-	-	-	-	-
410	TOTAL PRODUCTION EXPENSE				-	-	-	-	-	-	-	-
411					-	-	-	-	-	-	-	-
412					-	-	-	-	-	-	-	-
413	Retail - Total - Unbundled				-	-	-	-	-	-	-	-
414					-	-	-	-	-	-	-	-
415					-	-	-	-	-	-	-	-
416					-	-	-	-	-	-	-	-
417					-	-	-	-	-	-	-	-
418					-	-	-	-	-	-	-	-
419					-	-	-	-	-	-	-	-
420	550		Operation Supervision & Eng		-	-	-	-	-	-	-	-
421					-	-	-	-	-	-	-	-
422			Load Dispatching		-	-	-	-	-	-	-	-
423					-	-	-	-	-	-	-	-
424			Station Expense		-	-	-	-	-	-	-	-
425					-	-	-	-	-	-	-	-
426			Overhead Line Expense		-	-	-	-	-	-	-	-
427					-	-	-	-	-	-	-	-
428			Underground Line Expense		-	-	-	-	-	-	-	-
429					-	-	-	-	-	-	-	-
430			Transm of Electricity by Others		-	-	-	-	-	-	-	-
431			Energy		-	-	-	-	-	-	-	-
432					-	-	-	-	-	-	-	-
433	565NPC		Transm of Electricity by Others		-	-	-	-	-	-	-	-
434			Energy		-	-	-	-	-	-	-	-
435					-	-	-	-	-	-	-	-
436			Misc. Transmission Expense		-	-	-	-	-	-	-	-
437					-	-	-	-	-	-	-	-
438			Rents - Transmission		-	-	-	-	-	-	-	-
439					-	-	-	-	-	-	-	-
440			Maint Supervision & Engineering		-	-	-	-	-	-	-	-
441					-	-	-	-	-	-	-	-
442			Maintenance of Structures		-	-	-	-	-	-	-	-
443					-	-	-	-	-	-	-	-
444			Maint of Station Equipment		-	-	-	-	-	-	-	-
445					-	-	-	-	-	-	-	-
446			Maintenance of Overhead Lines		-	-	-	-	-	-	-	-
447					-	-	-	-	-	-	-	-
448			Maint of Underground Lines		-	-	-	-	-	-	-	-
449					-	-	-	-	-	-	-	-
450			Maint of Misc Transmission Plant		-	-	-	-	-	-	-	-
451					-	-	-	-	-	-	-	-
452					-	-	-	-	-	-	-	-
453			TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-
454					-	-	-	-	-	-	-	-
455					-	-	-	-	-	-	-	-
456					-	-	-	-	-	-	-	-
457					-	-	-	-	-	-	-	-
458					-	-	-	-	-	-	-	-
459					-	-	-	-	-	-	-	-
460					-	-	-	-	-	-	-	-
461					-	-	-	-	-	-	-	-
462					-	-	-	-	-	-	-	-
463					-	-	-	-	-	-	-	-

Retail - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 15	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
464											
465											
466											
467											
468											
469											
470											
471											
472	Operation Supervision & Eng	F131									
473											
474	Load Dispatching	F20									
475											
476	Station Expense	F120									
477											
478	Overhead Line Expenses	F132									
479											
480	Underground Line Expense	F133									
481											
482	Street Lighting & Signal Systems	F130									
483											
484	Meter Expenses	F127									
485											
486	Customer Installation Expenses	F20									
487											
488	Misc. Distribution Expenses	F131									
489											
490	Rents	F131									
491											
492	Maint Supervision & Engineering	F131									
493											
494	Maintenance of Structures	F119									
495											
496	Maint of Station Equipment	F120									
497											
498	Maintenance of Overhead Lines	F134									
499											
500	Maint of Underground Lines	F135									
501											
502	Maint of Line Transformers	F125									
503											
504	Maint of Street Lighting & Signals	F130									
505											
506	Maintenance of Meters	F127									
507											
508	Maint of Misc. Distribution Plant	F131									
509											
510	TOTAL DISTRIBUTION EXPENSE										
511											
512											
513											
514											
515											
516	Supervision	F136	201,144	165,953	21,652	4,445	1,552	1,304	3,821	2,417	
517											
518	Meter Reading Expense	F41	954,742	773,675	138,322	12,087	5,915	102	24,641	-	
519											
520	Customer Receipts & Collections	F42	3,881,820	3,212,807	545,683	33,140	6,797	117	97,208	86,068	
521											
522	Uncollectible Accounts	F60	2,224,559	1,921,768	86,836	113,026	42,538	46,205	14,186	-	
523											
524	Misc. Customer Accounts Exp	F136	11,843	9,771	1,275	262	91	77	225	142	
525											
526	TOTAL CUSTOMER ACCOUNTS EXPENSE		7,374,108	6,083,973	793,768	162,960	56,893	47,805	140,081	88,627	
527											

CUSTOMER ACCOUNTS EXPENSE

CUSTOMER SERVICE EXPENSE										
A	B	C	D	E	F	G	H	I	J	K
ACC'T	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 48I	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
907	Supervision	F40	20,659	16,277	2,910	163	9	0	821	479
908	Customer Assistance	F40	570,553	449,525	80,369	4,502	250	4	22,671	13,233
909	Informational & Instructional Adv	F40	311,648	245,540	43,899	2,459	136	2	12,383	7,228
910	Misc. Customer Service	F40	8,189	6,436	1,151	64	4	0	325	189
TOTAL CUSTOMER SERVICE EXPENSE			911,030	717,778	128,328	7,188	399	7	36,200	21,130
SALES EXPENSE										
911	Supervision	F40	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE										
920	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-
	Customer - System	F42	4,927	3,976	675	41	8	0	120	107
	Office Supplies & expenses		4,927	3,976	675	41	8	0	120	107
923	Outside Services	F102R	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-
924	Property Insurance	F102R	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102R	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138R	(63,277)	(51,948)	(7,042)	(1,299)	(438)	(365)	(1,346)	(838)
930	Misc General Expenses	F138R	110,656	90,844	12,315	2,272	765	639	2,354	1,466
931	Rents	F102R	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	40,734	19,343	5,668	7,790	3,005	3,113	1,584	230
TOTAL ADMINISTRATIVE & GEN EXPENSE			93,040	62,215	11,616	8,804	3,341	3,386	2,712	964
TOTAL O & M EXPENSE			8,378,177	6,863,966	933,713	178,953	60,633	51,188	178,993	110,722

Retail - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J	K	
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 35	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
403SP		F10									
597	Steam Depreciation	F10									
598	JBG										
599	Total 403SP										
600											
601	Nuclear Depreciation	F10									
602											
603	Hydro Depreciation	F10									
604											
605	Other Production Depreciation	F10									
606	CAGE	F10									
607	Total 403OP										
608											
609	Transmission Depreciation	F106									
610											
611	Distribution Depreciation										
612	Land Rights	F118									
613	Structures	F119									
614	Station Equip	F120									
615	Poles & Towers	F121									
616	OH Conductors	F122									
617	UG Conduit	F123									
618	UG Conductor	F124									
619	Line Transformer	F125									
620	Services	F126									
621	Meters	F127									
622	Inst Cust Premises	F128									
623	Leased Property	F129									
624	Street Lighting	F130									
625	Total Distribution Expense										
626											
627	General Depreciation										
628	Situs	F107R									
629	System Generation	F108R									
630	System Overheads	F102R									
631	Customer - System	F42	120,344	97,102	16,492	1,002	205	205	2,938	2,801	
632	Energy	F10									
633	Total General Expense		120,344	97,102	16,492	1,002	205	205	2,938	2,801	
634											
635	General Vehicles	F105R									
636											
637	Mining Depreciation	F10									
638											
639	Experimental Plant Depreciation	F10									
640											
641											
642											
643											
644											
645											
646											
647											
648											
649											
650	TOTAL DEPRECIATION EXPENSE		120,344	97,102	16,492	1,002	205	205	2,938	2,801	
651											
652											
653											
654											
655											
656	Amort of LT Plant - Cap. Lease Gen										
657	Division	F10									
658	System Overheads	F102R									
659	Customer - System	F42	18,945	15,286	2,596	158	32	32	462	409	
660	Total Amort. Cap. Lease General		18,945	15,286	2,596	158	32	32	462	409	
661											
662	Amort of LT Plant - Cap. Lease Steam	F10									
663											

DEPRECIATION EXPENSE

AMORTIZATION EXPENSE

404IP	Amort of LT Plant - Intangible Plant	C	D	E	F	G	H	I	J	K
664	Situs	F10TR	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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
665	-	-	-	-	-	-	-	-	-	-
666	-	-	-	-	-	-	-	-	-	-
667	-	-	-	-	-	-	-	-	-	-
668	System Generation	F105R	-	-	-	-	-	-	-	-
669	System Overheads	F102R	-	-	-	-	-	-	-	-
670	Customer - System	F42	416,887	336,373	57,132	3,470	712	-	12	10,177
671	Energy	F10	-	-	-	-	-	-	-	-
672	Total Amort. Intangible Plant		416,887	336,373	57,132	3,470	712	-	12	10,177
673										
674	<u>Retail - Total - Unbundled</u>									
675										
676										
677										
678										
679										
680	DESCRIPTION	COS								
681	Amort of LT Plant - Mining Plant	F10								
682										
683	Amort of LT Plant - Other Plant	F30	0	0	0	0	0	0	0	0
684										
685	Amort of Other Electric Plant	F10	-	-	-	-	-	-	-	-
686										
687	Amort of Other Electric Plant	F10	-	-	-	-	-	-	-	-
688										
689	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-
690										
691	Amort of Prop. Losses, Unrec Plant,	F10	-	-	-	-	-	-	-	-
692										
693										
694	TOTAL AMORTIZATION EXPENSE		435,832	351,659	59,728	3,627	744	-	13	10,640
695										
696										
697										
698										
699										
700	Taxes Other Than Income	F10TR	53,600	48,685	3,302	2,160	(144)	-	(30)	828
701	Customer - System	F10TR	77,621	70,503	4,782	3,128	(208)	-	(43)	1,200
702	Total Taxes Other Than Income		131,221	119,188	8,084	5,288	(352)	-	(73)	2,028
703										
704										
705										
706										
707										
708	Deferred I T C - Federal	F10TR	-	-	-	-	-	-	-	-
709										
710	Deferred I T C - Idaho	F10TR	-	-	-	-	-	-	-	-
711										
712	TOTAL DEFERRED ITC		-	-	-	-	-	-	-	-
713										
714										
715										
716										
717										
718	Deferred Income Tax - Federal-DR	F10TR	174,825	158,793	10,770	7,046	(469)	-	(97)	2,702
719										
720	Deferred Income Tax - Federal-CR	F10TR	(165,639)	(150,449)	(10,204)	(6,676)	445	-	92	(2,560)
721										
722	TOTAL DEFERRED INCOME TAXES		9,186	8,344	566	370	(25)	-	(5)	142
723										
724										
725										
726										
727										
728										
729										
730										
731										
732	State Income Taxes	F10TR	-	-	-	-	-	-	-	-
733										
734	Federal Income Tax	F10TR	181,641	164,984	11,190	7,321	(488)	-	(100)	2,807
735										
736	TOTAL OPERATING EXPENSES		9,263,177	7,611,096	1,030,037	196,906	60,847	51,177	197,591	115,523
737										

Retail - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
310	Land and Land Rights JBG Total 310	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
311	Structures and Improvements JBG Total 311	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
312	Boiler Plant Equipment JBG Total 312	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
314	Turbogenerator Units JBG Total 314	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
315	Accessory Electric Equipment JBG Total 315	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
316	Misc Power Plant Equipment JBG Total 316	F10 F10	- -	- -	- -	- -	- -	- -	- -	- -	
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
NUCLEAR PRODUCTION											
Total Steam Production Plant											
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
NP	Unclassified Nuclear Pit - Acct 300	F10	-	-	-	-	-	-	-	-	
Total Nuclear Production Plant											
HYDRAULIC PRODUCTION PLANT											
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	

Line No.	Account	Category	D	E	F	G	H	I	J	K
			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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 19.51-34.57
884	356	Overhead Conductors								
885		Demand								
886		Direct Assigned								
887										
888	357	Underground Conduit								
889		Demand								
890		Direct Assigned								
891										
892	358	Underground Conductors								
893		Demand								
894		Direct Assigned								
895										
896	359	Roads and Trails								
897		Demand								
898		Direct Assigned								
899										
900										
901	TP	Unclassified Trans Plant - Acct 300								
902	TS0	Unclassified Trans Sub - Acct 300								
903										
904		TOTAL TRANSMISSION PLANT								
905		Retail - Total - Unbundled								
906										
907										
908	FERC									
909	ACCT									
910										
911	360	Land and Land Rights								
912		Demand Primary								
913		Assigned								
914										
915	361	Structures and Improvements								
916		Demand Primary								
917		Assigned								
918										
919	362	Station Equipment								
920		Demand Primary								
921		Assigned								
922										
923	364	Poles, Towers & Fixtures								
924		Demand Primary								
925		Demand Secondary								
926		Assigned								
927										
928	365	Overhead Conductors								
929		Demand Primary								
930		Demand Secondary								
931		Assigned								
932										
933	366	Underground Conduit								
934		Demand Primary								
935		Demand Secondary								
936		Assigned								
937										
938	367	Underground Conductors								
939		Demand Primary								
940		Demand Secondary								
941		Assigned								
942										
943	368	Line Transformers								
944		Demand Secondary								
945		Assigned								
946										
947	369	Services								
948		Customer								
949		Assigned								
950										
951	370	Meters								
952		Customer								
953		Assigned								
954										

ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
		Washington	Residential	Small General	Large General	Large General	Large General	Agricultural	Street & Area
		Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facilities	Pumping	Lighting
		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 46T	Schedule 46T	Schedule 40	Sch. 15, 51-54, 57
371	Install on Customers' Premises								
955	Demand Primary								
956	Demand Secondary								
957	Assigned								
958									
959									
372	Leased Property								
960	Demand Primary								
961	Demand Secondary								
962	Assigned								
963									
964									
965									
966									
967									
373	Street Lights								
968									
969									
DP	Unclassified Dist Plant - Acct 300								
DS0	Unclassified Dist Sub - Acct 300								
370	TOTAL DISTRIBUTION PLANT								
970									
971									
972									
973									
974									
975									
976									
977									
978									
979									
389	Land and Land Rights								
980	Situs								
981	System Generation								
982	System Overheads								
983	Customer - System								
984	Total Land & Land Rights	78,207	63,102	10,718	651	133			
985		78,207	63,102	10,718	651	133			
390	Structures and Improvements								
986	Situs								
987	System Generation								
988	System Overheads								
989	Customer - System								
990	Total Structures and Improvements	853,642	688,777	116,986	7,105	1,457	25	20,840	18,452
991		853,642	688,777	116,986	7,105	1,457	25	20,840	18,452
992									
391	Office Furniture & Equipment								
993	Situs								
994	System Generation								
995	System Overheads								
996	Customer - System								
997	Total Office Furniture & Equipment	598,562	482,961	82,029	4,982	1,022	18	14,613	12,938
998		598,562	482,961	82,029	4,982	1,022	18	14,613	12,938
1001									
1002									
1003	Transportation Equipment								
1004	Situs								
1005	System Generation								
1006	System Overheads								
1007	Customer - System								
1008	Energy								
1009	Total Transportation Equipment								
1010									
1011									
1012									
393	Stores Equipment								
1013	Situs								
1014	System Generation								
1015	System Overheads								
1016	Customer - System								
1017	Energy								
1018	Total Stores Equipment								
1019									
1020	Tools, Shop & Garage Equipment								
1021	Situs								
1022	System Generation								
1023	System Overheads								
1024	Energy								
1025	Total Tools, Shop & Garage Equipment								
1026									
1027									
1028									

A	B	C	D	E	F	G	H	I	J	K
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 35	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
395	Laboratory Equipment									
1029	Situs	F107R								
1030	System Generation	F105R								
1031	System Overheads	F102R								
1032	Energy	F10								
1033	Total Laboratory Equipment									
1036										
1037										
396	Power Operated Equipment									
1038	Situs	F107R								
1039	System Generation	F105R								
1040	System Overheads	F102R								
1041	Energy	F10								
1042	Total Power Operated Equipment									
1045										
1046										
1047										
397	Communication Equipment									
1048	Situs	F107R								
1049	System Generation	F105R								
1050	System Overheads	F102R								
1051	Customer - System	F42	197,863	159,650	27,116	1,647			4,830	4,277
1052	Energy	F10								
1055	Total Communication Equipment		197,863	159,650	27,116	1,647			4,830	4,277
1056										
1057										
1058										
1059										
1060										
1061										
1062										
398	Misc. Equipment									
1063	Situs	F107R								
1064	System Generation	F105R								
1065	System Overheads	F102R								
1066	Customer - System	F42	14,941	12,055	2,048	124			365	323
1067	Energy	F10								
1068	Total Misc. Equipment		14,941	12,055	2,048	124			365	323
1070										
1071										
1072	Coal Mine	F10								
1073	WIDCO Capital Lease	F10								
1074	Remove Capital Lease	F10								
1075										
1011390	General Capital Lease	F10								
1077	Remove Capital Lease	F10								
1078										
1079	General Vehicles Capital Lease	F10								
1080	Remove Capital Lease	F10								
1081										
1082	Unclassified Gen Plant - Acct 300	F102R								
1083	Unclassified Gen Veh - Acct 300	F102R								
1084										
1085	TOTAL GENERAL PLANT		1,743,214	1,406,545	238,896	14,509	2,976	51	42,557	37,680
1086										
1087										
1088										
1089										
1090										
1091	Organization									
1092	Situs	F107R								
1093	System Generation	F105R								
1094	System Overheads	F102R								
1095	Total Organization									
1096										
302	Franchise & Consent									
1097	Situs	F107R								
1098	System Generation	F105R								
1099	System Overheads									
1100	Total Franchise & Consent									
1101										

INTANGIBLE PLANT

ACCT	DESCRIPTION	MISC RATE BASE											
		D	E	F	G	H	I	J	K				
		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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57				
303	Miscellaneous Intangible Plant												
1102	Situs												
1103	F107R												
1104	F105R												
1105	F102R												
1106	F42	8,509,283	6,865,875	1,166,143	70,822	14,525					207,737		183,929
1107	F10												
1110	Total Miscellaneous Intangible Plant	8,509,283	6,865,875	1,166,143	70,822	14,525					207,737		183,929
1111													
1112	Unclass Intangible Plant - Acct 300												
1113													
1114	TOTAL INTANGIBLE PLANT	8,509,283	6,865,875	1,166,143	70,822	14,525					207,737		183,929
1115													
1116													
1117	TOTAL ELECTRIC PLANT IN SERVICE	10,252,497	8,272,420	1,405,040	85,330	17,501					250,295		221,609
1118													
1119													
1120	Retail - Total - Unbundled												
1121													
1122													
1123	A												
1124	FERC												
1125	ACCT												
1126	105												
1127	Plant Held For Future Use												
1128	Production												
1129	Transmission												
1130	Distribution												
1131	General												
1132	Mining												
1133	Total Plant Held For Future Use												
1134													
1135	Electric Plant Acquisition Adjust												
1136													
1137	Nuclear Fuel												
1138													
1139	Weatherization												
1140													
1141	Fuel Stock												
1142	JBE												
1143	Total Fuel Stock												
1144													
1145	Fuel Stock - Undistributed												
1146													
1147	DG&T Working Capital Deposit												
1148													
1149	DG&T Working Capital Deposit												
1150													
1151	Provo Working Capital Deposit												
1152													
1153	Materials and Supplies												
1154	JBG												
1155	Total Material & Supplies												
1156													
1157	Stores Expense Undistributed												
1158													
1159	Provo Working Capital Deposit												
1160													
1161	Prepayments												
1162	Customer - System												
1163	Total Prepayments												
1164													
1165													
1166	Misc Regulatory Assets												
1168	Total Misc Regulatory Assets												
1169													
1170	Misc Deferred Debits												
1171													
1172	Cash Working Capital	1,089,502	892,594	121,420	23,271	7,885					23,276		14,998
1173													

OWC	Other Working Capital	F137R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1174	Total Other Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1177	Nuclear Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1179	Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1181	Misc Deferred Debits-Trojan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1182	Impact Housing - Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1183	Impact Housing - Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1184	TOTAL RATE BASE ADDITIONS	1,085,502	892,594	121,420	23,271	7,885	6,658	23,276	14,398														
1185	Retail - Total - Unbundled																						
1186																							
1187																							
1188																							
1189																							
1190																							
1191																							
1192	Customer Service Deposits	F51	(3,236,612)	(313,290)	(70,306)	-	-	(62,434)	(2,357)														
1193	F51	(3,236,612)	(313,290)	(70,306)	-	-	-	(62,434)	(2,357)														
1194																							
1195																							
1196																							
1197																							
1198	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1199	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201	Reg Liabilities - Insurance Provision	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1204	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1205	SO2 Emissions	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207	Accum Deferred Income Taxes	F104R	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1208	Accum Deferred Income Taxes	F104R	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1209	Accum Deferred Income Taxes	F138R	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1210	Accum Deferred Income Taxes	F42	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1211	Customer - System	F104R	(1,416,344)	(193,811)	13,468	7,533	(32,579)	(32,818)															
1212	Total Accum Deferred Income Taxes	F138R	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1213	Customer - System	F42	(1,416,344)	(193,811)	13,468	7,533	(32,579)	(32,818)															
1214	Total Accum Deferred Income Taxes	F104R	(17,913)	(2,451)	170	(21)	(412)	(415)															
1215	Accum Deferred Income Taxes	F138R	(3,065)	(341)	(63)	(18)	(65)	(41)															
1216	Customer - System	F42	(20,979)	(2,792)	107	74	(477)	(456)															
1217	Total Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1218	Accum Deferred Income Taxes	F104R	(4,673,937)	(509,893)	(56,730)	7,607	(95,490)	(35,632)															
1219	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1220	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1221	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1222	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1223	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1224	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1225	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1226	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1227	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1228	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1229	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1230	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1231	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1232	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1233	TOTAL RATE BASE DEDUCTIONS <td></td> <td>(4,673,937)</td> <td>(509,893)</td> <td>(56,730)</td> <td>7,607</td> <td>(95,490)</td> <td>(35,632)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		(4,673,937)	(509,893)	(56,730)	7,607	(95,490)	(35,632)															
1234																							
1235																							
1236																							
1237																							
1238	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1239	JBG	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1240	Total Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1241	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1242	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1243	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1244	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1245	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacificCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%AD / 62%E
 12 Months Ending June 2012

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 4E1	Large General Dedicated Facility Schedule 4E1	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40
14	Operating Revenues		1,882,569	819,547	285,008	387,089	143,650	153,583	79,469	10,223
15	Operating Expenses									
16	Operation & Maintenance Expenses									
17	Depreciation Expense		1,885,421	746,643	251,939	341,090	128,167	139,030	69,277	9,275
18	Amortization Expense		-	-	-	-	-	-	-	-
19	Taxes Other Than Income		-	-	-	-	-	-	-	-
20	Income Taxes - Federal		97,323	41,479	13,279	20,695	8,139	9,948	3,520	264
21	Income Taxes - State		-	-	-	-	-	-	-	-
22	Income Taxes Deferred		-	-	-	-	-	-	-	-
23	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26			-	-	-	-	-	-	-	-
27	Total Operating Expenses		1,782,744	788,122	265,217	361,785	136,306	148,978	72,796	9,539
28	Operating Revenue For Return		99,825	31,425	23,791	25,304	7,345	4,605	6,673	683
29			-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-
31	Rate Base :		-	-	-	-	-	-	-	-
32	Electric Plant In Service		-	-	-	-	-	-	-	-
33	Plant Held For Future Use		-	-	-	-	-	-	-	-
34	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
35	Nuclear Fuel		-	-	-	-	-	-	-	-
36	Prepayments		-	-	-	-	-	-	-	-
37	Fuel Stock		-	-	-	-	-	-	-	-
38	Materials & Supplies		-	-	-	-	-	-	-	-
39	Misc Deferred Debits		-	-	-	-	-	-	-	-
40	Cash Working Capital		223,483	99,003	33,407	45,228	16,995	18,435	9,186	1,230
41	Weatherization Loans		1,957,722	830,613	264,196	418,596	165,413	204,513	69,695	4,697
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
43			-	-	-	-	-	-	-	-
44	Total Rate Base Additions		2,181,206	929,616	297,603	463,824	182,408	222,948	78,881	5,927
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			-	-	-	-	-	-	-	-
57	Total Rate Base		2,181,206	929,616	297,603	463,824	182,408	222,948	78,881	5,927
58			-	-	-	-	-	-	-	-
59			-	-	-	-	-	-	-	-
60	Return On Rate Base		4.58%	3.35%	7.99%	5.46%	4.03%	2.07%	8.46%	11.53%
61	Return On Equity		3.86%	1.56%	10.37%	5.53%	2.81%	-0.93%	11.25%	17.10%
62			-	-	-	-	-	-	-	-
63			-	-	-	-	-	-	-	-
64			-	-	-	-	-	-	-	-
65			-	-	-	-	-	-	-	-
66			-	-	-	-	-	-	-	-
67			-	-	-	-	-	-	-	-
68			-	-	-	-	-	-	-	-
69			-	-	-	-	-	-	-	-

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours)
12 Months Ending June 2012

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION	Washington Jurisdiction Normalized	COS Factor	Residential Schedule 16	Small Service Schedule 24	Large Service <1,000 kW Schedule 36	Large Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
Total Rate Base	2,181,206		929,616	297,603	463,824	182,408	222,948	78,881	5,927	
Return On Ratebase (\$\$)		4.60%	42,790	13,688	21,349	8,386	10,262	3,631	273	
Operating & Maintenance Expense	1,685,421		746,643	251,939	341,090	128,167	139,030	69,277	9,275	
Bad Debt to Produce ROR		F80								
Depreciation Expense										
Amortization Expense										
Taxes Other Than Income										
Federal Income Taxes	97,323		41,479	13,279	20,695	8,139	9,948	3,520	264	
FIT Adj to Produce Target ROR		F101								
State Income Taxes										
SIT Adj to Produce Target ROR		F101								
Deferred Income Taxes										
Investment Tax Credit										
Misc Revenue & Expenses										
Revenue Credits	2,967,490		1,259,665	400,454	634,145	250,590	309,840	105,642	7,152	
Total Revenue Requirements	4,850,633		2,090,577	678,370	1,017,280	395,292	469,081	182,069	16,965	
Operating Revenues	4,850,059		2,079,212	689,462	1,021,234	394,241	463,423	185,111	17,375	
Increase / (Decrease) Required to Earn Equal Rates of Return	574		11,365	(10,093)	(3,955)	1,051	5,657	(3,042)	(411)	
Existing Revenues	4,850,059		2,079,212	689,462	1,021,234	394,241	463,423	185,111	17,375	
Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR	0.01%		0.55%	-1.46%	-0.39%	0.27%	1.22%	-1.64%	-2.36%	

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120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187	MISC - Total - Unbundled A FERC ACCT	B DESCRIPTION	ELECTRIC REVENUES															
			WCA Method	D Washington Jurisdiction Normalized 2,079,212	E Residential Schedule 16 2,079,212	F Small General Service Schedule 24	G Large General Service <1,000 kW Schedule 36	H Large General Service >1,000 kW Schedule 48I	I Large General Dedicated Facility Schedule 48I	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15,51,54,57							
440	Residential Sales	A	2,079,212	2,079,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	Commercial & Industrial Sales	A	1,732,237	-	689,462	-	-	394,241	-	463,423	185,111	-	-	-	-	-	-	-
444	Public Street & Highway Lighting	A	1,038,609	-	-	1,021,234	-	-	-	-	-	-	-	-	-	-	-	17,375
445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
448	Interdepartmental Demand	A F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales to Ultimate Customers			4,850,059	2,079,212	689,462	1,021,234	394,241	463,423	185,111	17,375								
447	Sales for Resale Demand Energy	F10 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
447NPC	Sales for Resale Demand Energy	F10 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449	Provision for Rate Refund	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Specific Revenue Credit		F140M	1,669	736	247	340	128	141	68	9								
AGA Revenue		A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales from Electricity			4,851,728	2,079,948	689,709	1,021,574	394,369	463,564	185,179	17,384								
Other Electric Operating Revenues Forfeited Discounts & Interest Customers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
451	Misc Electric Revenue Demand Customer	A F10 F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Water Sales	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Rent of Electric Property Demand Customer	A F10 F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Other Electric Revenue Demand Energy Customer	A F10 F40	(2,967,338) (0) (1,820) (2,969,158)	(1,258,967) (0) (1,434) (1,260,402)	(400,445) (0) (266) (400,701)	(634,470) (0) (14) (634,485)	(250,718) (0) (1) (250,719)	(309,982) (0) (0) (309,982)	(105,637) (0) (72) (105,710)	(7,119) (0) (42) (7,161)								
Total Other Electric Operating Revenues			(2,969,158)	(1,260,402)	(400,701)	(634,485)	(250,719)	(309,982)	(105,710)	(7,161)								
Total Electric Operating Revenues			1,882,569	819,547	289,008	387,089	143,650	153,583	79,469	10,223								

188	Miscellaneous Revenues	F10	STEAM POWER GENERATION										
			D	E	F	G	H	I	J	K	C		
189	Gain on Sale of Utility Plant - CR	F10	Washington	Residential	Small General	Large General	Large General	Large General	Large General	Agricultural	Street & Area		
190	Loss on Sale of Utility Plant	F10	Jurisdiction	Schedule 16	Service	Service <1,000 kW	Service >1,000 kW	Dedicated Facility	Pumping	Lighting	Sch. 15.51-54.57		
191	Loss on Sale of Utility Plant	F10	Normalized	Schedule 48I	Schedule 24	Schedule 36	Schedule 48I	Schedule 48I	Schedule 40				
192	Gain from Emission Allowances	F10											
193	Gain from Disposition of NOX Credits	F10											
194	Impact Housing Interest Income	F10											
195	(Gain)/Loss on Sale of Utility Plant	F10											
196	Total Miscellaneous Revenues												
197	Miscellaneous Expenses	F80											
198	Interest on Customer Deposits												
199	DFA	F105											
200	Divergence Fairness Adjustment	F105											
201	Production	F105											
202	Transmission	F105											
203	Distribution												
204	Net Miscellaneous Revenues And Expense												
205	MISC - Total - Unbundled												
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ACCT	DESCRIPTION	C	D	E	F	G	H	I	J	K
261	Maintenance of Electric Plant	F10								
262	JBG	F10								
263	Total 513									
264	Maint of Misc. Steam Plant	F10								
265	JBG	F10								
266	Total 514									
267	Total Steam Power Generation									
268										
269										
270										
271										
272										
273										
274										
275	Operation Super & Engineering	F10								
276	Nuclear Fuel Expense	F10								
277		F10								
278	Coolants and Water	F10								
279		F10								
280	Steam Expenses	F10								
281		F10								
282	Electric Expenses	F10								
283		F10								
284	Misc. Nuclear Expenses	F10								
285		F10								
286	Maint Supervision & Eng	F10								
287		F10								
288	Maintenance of Structures	F10								
289		F10								
290	Maintenance of Reactor Plant	F10								
291		F10								
292	Maintenance of Electric Plant	F10								
293		F10								
294	Maintenance of Misc Nuclear	F10								
295		F10								
296	Total Nuclear Power Generation									
297										
298										
299										
300										
301	MISC - Total - Unbundled									
302										
303										
304										
305	FERC									
306	ACCT									
307	DESCRIPTION									
308	Operation Super & Engineering									
309										
310	Water For Power	F10								
311		F10								
312	Hydraulic Expenses	F10								
313		F10								
314	Electric Expenses	F10								
315	Misc. Hydro Expenses	F10								
316		F10								
317	Rents (Hydro Generation)	F10								
318		F10								
319	Maint Supervision & Engineering	F10								
320		F10								
321	Maintenance of Structures	F10								
322		F10								
323	Maint of Dams & Waterways	F10								
324		F10								
325	Maintenance of Electric Plant	F10								
326		F10								
327	Maint of Misc. Hydro Plant	F10								
328		F10								
329	Total Hydraulic Power Generation									
330										
331										

		OTHER POWER GENERATION													
		F10		F10		F10		F10		F10		F10		F10	
332															
333															
334															
335	546		Operation Super & Engineering												
336			CAGE												
337			Total 546												
338			SE												
339	547		Fuel												
340			Total 547												
341															
342															
343															
344	547NPC		Fuel												
345			CAEW												
346			SE												
347			Total 547NPC												
348															
349	548		Generation Expense												
350			CAGE												
351			Total 548												
352															
353	549		Miscellaneous Other												
354			CAGE												
355			Total 549												
356															
357	550		Maint Supervision & Engineering												
358			SG												
359			CAGE												
360			Total 550												
361															
362	552		Maintenance of Structures												
363			SG												
364			CAGE												
365			Total 552												
366															
367	553		Maint of Generation & Elect Plant												
368			SG												
369			CAGE												
370			Total 553												
371															
372	554		Maintenance of Misc. Other												
373			SG												
374			CAGE												
375			Total 554												
376			Total Other Power Generation												
377															
378															
379															
380															
381	555		Purchased Power												
382			Demand												
383			Energy												
384			Total 555												
385															
386	558NPC		Purchased Power												
387			Demand												
388			Energy												
389			SSGP												
390			Total 558NPC												
391															
392															
393															
394	556		System Control & Load Dispatch												
395															
396	557		Other Expenses												
397			CAGE/JBG												
398			Total 557												
399															

464 MISC - Total - Unbundled
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A		B	C	DISTRIBUTION EXPENSE										
FERC	ACCT	DESCRIPTION	Factor	D	E	F	G	H	I	J	K			
580		Operation Supervision & Eng	F131	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 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57			
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	-	-	-	-	-	-	-	-	-	-	-
590		Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591		Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592		Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593		Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594		Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595		Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596		Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597		Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598		Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
599		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	-	-	-
901		Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
902		Meter Reading Expense	F41	-	-	-	-	-	-	-	-	-	-	-
903		Customer Receipts & Collections	F42	-	-	-	-	-	-	-	-	-	-	-
904		Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
905		Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
906		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	-	-	-

MISC - Total - Unbundled	A	B	C	CUSTOMER SERVICE EXPENSE							
				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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
528	907	Supervision	F40	-	-	-	-	-	-	-	-
529	908	Customer Assistance	F40	-	-	-	-	-	-	-	-
530	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-
531	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-
532		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-
533				-	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-	-
535				-	-	-	-	-	-	-	-
536				-	-	-	-	-	-	-	-
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596				-	-	-	-	-	-	-	-
				1,685,421	746,643	251,939	341,090	128,167	139,030	69,277	9,275
				1,685,421	746,643	251,939	341,090	128,167	139,030	69,277	9,275
				1,685,421	746,643	251,939	341,090	128,167	139,030	69,277	9,275

MISC - Total - Unbundled	A	B	C	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 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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DEPRECIATION EXPENSE											
AMORTIZATION EXPENSE											

MISC - Total - Unbundled		STEAM PRODUCTION PLANT									
A	B	C	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 48T	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
747	JBG	F10	-	-	-	-	-	-	-	-	
748	Total 310		-	-	-	-	-	-	-	-	
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
750	JBG	F10	-	-	-	-	-	-	-	-	
751	Total 311		-	-	-	-	-	-	-	-	
312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	
754	JBG	F10	-	-	-	-	-	-	-	-	
755	Total 312		-	-	-	-	-	-	-	-	
314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	
758	JBG	F10	-	-	-	-	-	-	-	-	
759	Total 314		-	-	-	-	-	-	-	-	
315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
762	JBG	F10	-	-	-	-	-	-	-	-	
763	Total 315		-	-	-	-	-	-	-	-	
316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
766	JBG	F10	-	-	-	-	-	-	-	-	
767	Total 316		-	-	-	-	-	-	-	-	
768			-	-	-	-	-	-	-	-	
769			-	-	-	-	-	-	-	-	
770	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	
771			-	-	-	-	-	-	-	-	
772			-	-	-	-	-	-	-	-	
773			-	-	-	-	-	-	-	-	
774	Total Steam Production Plant		-	-	-	-	-	-	-	-	
775			-	-	-	-	-	-	-	-	
776			-	-	-	-	-	-	-	-	
777			-	-	-	-	-	-	-	-	
778			-	-	-	-	-	-	-	-	
779			-	-	-	-	-	-	-	-	
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781			-	-	-	-	-	-	-	-	
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783			-	-	-	-	-	-	-	-	
784			-	-	-	-	-	-	-	-	
785			-	-	-	-	-	-	-	-	
786			-	-	-	-	-	-	-	-	
787			-	-	-	-	-	-	-	-	
788			-	-	-	-	-	-	-	-	
789			-	-	-	-	-	-	-	-	
790			-	-	-	-	-	-	-	-	
791			-	-	-	-	-	-	-	-	
792	Unclassified Nuclear PR - Acct 300	F10	-	-	-	-	-	-	-	-	
793	Total Nuclear Production Plant		-	-	-	-	-	-	-	-	
794			-	-	-	-	-	-	-	-	
795			-	-	-	-	-	-	-	-	
796			-	-	-	-	-	-	-	-	
797			-	-	-	-	-	-	-	-	
798			-	-	-	-	-	-	-	-	
799			-	-	-	-	-	-	-	-	
800			-	-	-	-	-	-	-	-	
801	Land and Land Rights	F10	-	-	-	-	-	-	-	-	
802	Structures and Improvements	F10	-	-	-	-	-	-	-	-	
803			-	-	-	-	-	-	-	-	
804	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	
805			-	-	-	-	-	-	-	-	
806	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	
807			-	-	-	-	-	-	-	-	
808	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	
809			-	-	-	-	-	-	-	-	
810	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	
NUCLEAR PRODUCTION											
HYDRAULIC PRODUCTION PLANT											

ACCT	DESCRIPTION	D	E	F	G	H	I	J	K
355	Overhead Conductors Demand	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 48I	Large General Dedicated Facility Schedule 48I	Agricultural Pumping Schedule 49	Street & Area Lighting Sch. 15,51-54,57
356	Overhead Conductors Direct Assigned								
357	Underground Conduit Demand								
358	Underground Conductors Demand								
359	Roads and Trails Demand								
TP	Unclassified Trans Plant - Acct 300								
TS0	Unclassified Trans Sub - Acct 300								
904	TOTAL TRANSMISSION PLANT								
905	MISC--Total-- Unbundled								
906	A								
907	B								
908	DESCRIPTION								
909	FERC								
910	ACCT								
360	Land and Land Rights Demand Primary								
361	Structures and Improvements Demand Primary								
362	Station Equipment Demand Primary								
364	Poles, Towers & Fixtures Demand Primary								
365	Overhead Conductors Demand Primary								
366	Underground Conduit Demand Primary								
367	Underground Conductors Demand Primary								
368	Line Transformers Demand Secondary								
369	Services Customer Assigned								
370	Meters Customer Assigned								
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Account	Description	F20 F22 A	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 48T	I Large General Dedicated Facility Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
371	Install on Customers' Premises	F20								
555	Demand Primary	F22								
556	Demand Secondary	A								
557	Assigned									
558										
559										
372	Leased Property	F20								
560	Demand Primary	F22								
561	Demand Secondary	A								
562	Assigned									
563										
564										
565										
566	Street Lights	A								
567										
568										
569	Unclassified Dist Plant - Acct 300	F22								
570	Unclassified Dist Sub - Acct 300	F20								
571	TOTAL DISTRIBUTION PLANT									
572	MISC - Total - Unbundled									
573										
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GENERAL PLANT

A B
 FERC ACCY DESCRIPTION
 389 Land and Land Rights
 390 Structures and Improvements
 391 Office Furniture & Equipment
 392 Transportation Equipment
 393 Stores Equipment
 394 Tools, Shop & Garage Equipment

1029	395																	
1030		A	B	C	D	E	F	G	H	I	J	K						
1031		ACCT	DESCRIPTION	COS	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 48I	Large General Dedicated Facility Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57						
1032			Laboratory Equipment	F107M	-	-	-	-	-	-	-	-						
1033			Situs	F105M	-	-	-	-	-	-	-	-						
1034			System Generation	F102M	-	-	-	-	-	-	-	-						
1035			System Overheads	F10	-	-	-	-	-	-	-	-						
1036			Energy		-	-	-	-	-	-	-	-						
1037			Total Laboratory Equipment		-	-	-	-	-	-	-	-						
1038	396		Power Operated Equipment	F107M	-	-	-	-	-	-	-	-						
1039			Situs	F105M	-	-	-	-	-	-	-	-						
1040			System Generation	F102M	-	-	-	-	-	-	-	-						
1041			System Overheads	F10	-	-	-	-	-	-	-	-						
1042			Energy		-	-	-	-	-	-	-	-						
1043			Total Power Operated Equipment		-	-	-	-	-	-	-	-						
1044			Communication Equipment	F107M	-	-	-	-	-	-	-	-						
1045			Situs	F105M	-	-	-	-	-	-	-	-						
1046			System Generation	F102M	-	-	-	-	-	-	-	-						
1047			System Overheads	F42	-	-	-	-	-	-	-	-						
1048			Customer - System	F10	-	-	-	-	-	-	-	-						
1049			Energy		-	-	-	-	-	-	-	-						
1050			Total Communication Equipment		-	-	-	-	-	-	-	-						
1051			MISC - Total - Unbundled															
1052																		
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1055																		
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1059																		
1060																		
1061																		
1062																		
1063	398		Misc. Equipment	F107M	-	-	-	-	-	-	-	-						
1064			Situs	F105M	-	-	-	-	-	-	-	-						
1065			System Generation	F102M	-	-	-	-	-	-	-	-						
1066			System Overheads	F42	-	-	-	-	-	-	-	-						
1067			Customer - System	F10	-	-	-	-	-	-	-	-						
1068			Energy		-	-	-	-	-	-	-	-						
1069			Total Misc. Equipment		-	-	-	-	-	-	-	-						
1070			Coal Mine	F10	-	-	-	-	-	-	-	-						
1071			WIDCO Capital Lease	F10	-	-	-	-	-	-	-	-						
1072			Remove Capital Lease	F10	-	-	-	-	-	-	-	-						
1073			General Capital Lease	F10	-	-	-	-	-	-	-	-						
1074			Remove Capital Lease	F10	-	-	-	-	-	-	-	-						
1075			General Capital Lease	F10	-	-	-	-	-	-	-	-						
1076			Remove Capital Lease	F10	-	-	-	-	-	-	-	-						
1077			General Vehicles Capital Lease	F10	-	-	-	-	-	-	-	-						
1078			Remove Capital Lease	F10	-	-	-	-	-	-	-	-						
1079			Unclassified Gen Plant - Acct 300	F102M	-	-	-	-	-	-	-	-						
1080			Remove Capital Lease	F102M	-	-	-	-	-	-	-	-						
1081			Unclassified Gen Veh - Acct 300		-	-	-	-	-	-	-	-						
1082			Remove Capital Lease		-	-	-	-	-	-	-	-						
1083			TOTAL GENERAL PLANT		-	-	-	-	-	-	-	-						
1084					-	-	-	-	-	-	-	-						
1085					-	-	-	-	-	-	-	-						
1086					-	-	-	-	-	-	-	-						
1087					-	-	-	-	-	-	-	-						
1088					-	-	-	-	-	-	-	-						
1089					-	-	-	-	-	-	-	-						
1090					-	-	-	-	-	-	-	-						
1091			Organization		-	-	-	-	-	-	-	-						
1092			Situs	F107M	-	-	-	-	-	-	-	-						
1093			System Generation	F105M	-	-	-	-	-	-	-	-						
1094			System Overheads	F102M	-	-	-	-	-	-	-	-						
1095			Total Organization		-	-	-	-	-	-	-	-						
1096			Franchise & Consent		-	-	-	-	-	-	-	-						
1097			Situs	F107M	-	-	-	-	-	-	-	-						
1098			System Generation	F105M	-	-	-	-	-	-	-	-						
1099			System Overheads	F102M	-	-	-	-	-	-	-	-						
1100			Total Franchise & Consent		-	-	-	-	-	-	-	-						
1101					-	-	-	-	-	-	-	-						

GENERAL PLANT

INTANGIBLE PLANT

Account Number	Description	F107M	F105M	F102M	F42	F10	F102M										
303	Miscellaneous Intangible Plant																
1102	Situs																
1103	System Generation																
1104	System Overheads																
1105	Customer - System																
1106	Energy																
1107	Miscellaneous Intangible Plant																
1110																	
1111																	
1112	Unclass Intangible Plant - Acct 300																
1113																	
1114	TOTAL INTANGIBLE PLANT																
1115																	
1116																	
1117																	
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MISC RATE BASE

Account Number	Description	D	E	F	G	H	I	J	K
		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 4E1	Large General Service >1,000 kW Dedicated Facility Schedule 4E1	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1,957,722		830,613	264,196	415,596	165,413	204,513	69,895	4,687	
223,483		99,003	33,407	45,228	16,985	18,435	9,186	1,230	
1,957,722		830,613	264,196	415,596	165,413	204,513	69,895	4,687	

1319	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-
1320		Remove Capital Lease	F10	-	-	-	-	-	-
1321				-	-	-	-	-	-
1322	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-
1323		Remove Capital Lease	F10	-	-	-	-	-	-
1324				-	-	-	-	-	-
1325		TOTAL GENERAL PLANT ACCUM DEPR		-	-	-	-	-	-
1326				-	-	-	-	-	-
1327				-	-	-	-	-	-
1328		TOTAL ACCUM DEPR - PLANT IN SERVICE		-	-	-	-	-	-
1329				-	-	-	-	-	-
1330				-	-	-	-	-	-
1331				-	-	-	-	-	-
1332				-	-	-	-	-	-
1333	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-
1334	111GP	Accum Prov for Amort-General Division	F108	-	-	-	-	-	-
1335		System Overheads	F108	-	-	-	-	-	-
1336		Total Accum Prov for Amort-General		-	-	-	-	-	-
1337				-	-	-	-	-	-
1338				-	-	-	-	-	-
1339				-	-	-	-	-	-
1340	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-
1341				-	-	-	-	-	-
1342	111IP	Accum Prov for Amort-Intangible		-	-	-	-	-	-
1343		Situs		-	-	-	-	-	-
1344		System Generation		-	-	-	-	-	-
1345		System Overheads		-	-	-	-	-	-
1346		Customer - System		-	-	-	-	-	-
1347		Energy		-	-	-	-	-	-
1348		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-
1349				-	-	-	-	-	-
1350				-	-	-	-	-	-
1351	111390	Accum Amtr - Capital Lease		-	-	-	-	-	-
1352		Situs		-	-	-	-	-	-
1353		System Generation		-	-	-	-	-	-
1354		System Overheads		-	-	-	-	-	-
1355		Remove Capital Lease Amtr		-	-	-	-	-	-
1356				-	-	-	-	-	-
1357		TOTAL ACCUM PROV FOR AMORTIZATION		-	-	-	-	-	-

ACCUMULATED AMORTIZATION

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Class Allocation Factors

A B C D E F G H I J K L

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor
A	Direct Assignment										
F10	100 Summer 100 Winter System Peaks	38% / 62%		0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F11	100 Summer 100 Winter System Peaks	50% / 50%		0.43135	0.13499	0.21318	0.08290	0.10079	0.03468	0.00212	1.00000
F12	100 Summer 100 Winter System Peaks	100% / 0%		0.46082	0.13515	0.21051	0.07627	0.08549	0.03083	0.00094	1.00000
F20	Max. Schedule Peak			0.47202	0.12903	0.18925	0.06769	0.06605	0.03358	0.00358	1.00000
F20A	Max. Schedule Peak Excluding Sch 60			0.50629	0.13840	0.20299	0.07763	0.07085	0.07085	0.00384	1.00000
F21	Transformers - NCP			0.60356	0.13768	0.15523	0.04575	-	0.05563	0.00216	1.00000
F22	Secondary Lines - NCP			0.81426	0.18574	-	-	-	-	-	1.00000
F30	MWH @ Input			0.40188	0.13483	0.21585	0.08953	0.11610	0.03853	0.00329	1.00000
F40	Average Customers			0.78788	0.14086	0.00789	0.00044	0.00001	0.03973	0.02319	1.00000
F41	Weighted Customers Acct 902			0.81035	0.14488	0.01266	0.00620	0.00011	0.02581	-	1.00000
F42	Weighted Customers Acct 903			0.80687	0.13704	0.00832	0.00171	0.00003	0.02441	0.02162	1.00000
F50	Contribution in Aid of Construction			0.36831	0.57226	-	-	-	0.05943	-	1.00000
F51	Security Deposits			0.86146	0.09680	0.02172	-	-	0.01929	0.00073	1.00000
F60	Meters			0.88626	0.16380	0.07710	0.01240	0.05970	0.05970	-	1.00000
F60A	Meters Excluding Sch 60			0.88677	0.16392	0.07716	0.01240	0.05974	0.05974	-	1.00000
F70	Services			0.73668	0.20129	0.05024	0.01180	-	-	-	1.00000
F80	Uncollectables			0.86389	0.03904	0.05081	0.01912	-	0.02077	0.00638	1.00000
F101	Rate Base			0.46361	0.13885	0.19645	0.07606	0.08198	0.03843	0.00463	1.00000
F101G	Generation Rate Base			0.42358	0.13495	0.21419	0.08464	0.10466	0.03562	0.00236	1.00000
F101T	Transmission Rate Base			0.42413	0.13500	0.21385	0.08451	0.10453	0.03560	0.00239	1.00000
F101D	Distribution Rate Base			0.59604	0.15091	0.13812	0.04778	0.00799	0.04742	0.01175	1.00000
F101R	Retail Rate Base			0.90630	0.06160	0.04030	0.00268	0.00055	0.01545	0.02242	1.00000
F101M	Misc Rate Base			0.42619	0.13644	0.21265	0.08363	0.10221	0.03616	0.00272	1.00000
F102	SGP - System Gross Plant			0.47286	0.13935	0.19259	0.07422	0.07618	0.03921	0.00559	1.00000
F102G	SGGP - System Gross Generation Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F102T	SGTP - System Gross Transmission Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F102D	SGDP - System Gross Distribution Plant			0.59203	0.15015	0.14051	0.04903	0.00680	0.04806	0.01342	1.00000
F102R	SGTP - System Gross Retail Plant			0.47286	0.13935	0.19259	0.07422	0.07618	0.03921	0.00559	1.00000
F102M	SGDP - System Gross Misc Plant			0.47286	0.13935	0.19259	0.07422	0.07618	0.03921	0.00559	1.00000
F104	SNP - System Net Plant			0.46776	0.13901	0.19455	0.07518	0.08030	0.03849	0.00472	1.00000
F104G	SNP - System Net Generation Plant			0.42424	0.13495	0.21383	0.08450	0.10448	0.03560	0.00240	1.00000
F104T	SNP - System Net Transmission Plant			0.42411	0.13494	0.21389	0.08453	0.10456	0.03559	0.00239	1.00000
F104D	SNP - System Net Distribution Plant			0.59632	0.15131	0.13791	0.04767	0.00779	0.04738	0.01160	1.00000
F104R	SNP - System Net Retail Plant			0.33923	0.13684	0.00951	0.00532	0.00742	0.02300	0.02317	1.00000
F104M	SNP - System Net Misc Plant			0.46776	0.13901	0.19455	0.07518	0.08030	0.03849	0.00472	1.00000
F105	STP - System Prod & Trans Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F105G	SGGP - System Gross Generation Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F105T	SGTP - System Gross Transmission Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F105D	SGDP - System Gross Distribution Plant			0.59203	0.15015	0.14051	0.04903	0.00680	0.04806	0.01342	1.00000
F105R	SGTP - System Gross Retail Plant			0.59203	0.15015	0.14051	0.04903	0.00680	0.04806	0.01342	1.00000
F105M	SGDP - System Gross Misc Plant			0.59203	0.15015	0.14051	0.04903	0.00680	0.04806	0.01342	1.00000
F106	STP - System Transmission Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F107	STP - System Trans & Dist Plant			0.52482	0.14406	0.16988	0.06324	0.04593	0.04307	0.00900	1.00000

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A B C D E F G H I J K L

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor
F107G	SGGP - System Gross Generation Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F107T	SGTP - System Gross Transmission Plant			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F107D	SGDP - System Gross Distribution Plant			0.59203	0.15015	0.14051	0.04903	0.06680	0.04806	0.01342	1.00000
F107R	SGTP - System Gross Retail Plant			0.59203	0.15015	0.14051	0.04903	0.06680	0.04806	0.01342	1.00000
F107M	SGDP - System Gross Misc Plant			0.47487	0.13915	0.19125	0.07378	0.03889	0.04806	0.00565	1.00000
F110	SGP - System General Plant			0.47437	0.13652	0.18844	0.07373	0.08608	0.03571	0.00515	1.00000
F118	Account 360			0.50629	0.13840	0.20299	0.07763	-	0.07085	0.00384	1.00000
F119	Account 361			0.47202	0.12903	0.18925	0.07237	0.06769	0.06605	0.00358	1.00000
F120	Account 362			0.47958	0.13110	0.19229	0.07353	0.05275	0.06711	0.00364	1.00000
F121	Account 364			0.51371	0.13954	0.19810	0.07576	-	0.06914	0.00375	1.00000
F122	Account 365			0.63728	0.15853	0.11665	0.04461	-	0.04071	0.00221	1.00000
F123	Account 366			0.65909	0.16189	0.10228	0.03911	-	0.03569	0.00194	1.00000
F124	Account 367			0.68321	0.16559	0.08638	0.03303	-	0.03015	0.00164	1.00000
F125	Account 368			0.60356	0.13768	0.15523	0.04575	-	0.05563	0.00216	1.00000
F126	Account 369			0.73668	0.20129	0.05024	0.01180	-	-	-	1.00000
F127	Account 370			0.68013	0.16234	0.07641	0.01228	0.00967	0.05917	-	1.00000
F128	Account 371			-	-	-	-	-	-	-	1.00000
F129	Account 372			0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	0.14286	1.00000
F130	Account 373			-	-	-	-	-	-	-	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.56340	0.14747	0.14254	0.05179	0.01994	0.05139	0.02346	1.00000
F132	Account 364 + 365			0.56161	0.14690	0.16653	0.06369	-	0.05812	0.00315	1.00000
F133	Account 366 + 367			0.67313	0.16404	0.09303	0.03558	-	0.03247	0.00176	1.00000
F134	Account 364 + 365 + 369 (OH)			0.59909	0.15993	0.14016	0.05138	-	0.04689	0.00254	1.00000
F135	Account 366 + 367 + 369 (UG)			0.67813	0.16628	0.09388	0.03642	-	0.02304	0.00125	1.00000
F136	Account 902 + 903 + 904			0.82505	0.10764	0.02210	0.00772	0.00648	0.01900	0.01202	1.00000
F137	Total O & M Expense			0.44879	0.13503	0.20175	0.07933	0.09489	0.03610	0.00410	1.00000
F137G	Generation O & M Exp			0.42418	0.13499	0.21389	0.08451	0.10442	0.03563	0.00240	1.00000
F137T	Transmission O & M Exp			0.42488	0.13511	0.21352	0.08433	0.10404	0.03567	0.00245	1.00000
F137D	Distribution O & M Exp			0.56253	0.14739	0.14469	0.05254	0.02112	0.05037	0.02136	1.00000
F137R	Retail O & M Exp (Customer)			0.44300	0.11145	0.02136	0.00724	0.00911	0.02136	0.00322	1.00000
F137M	Misc & Customer O & M Exp			0.44300	0.14948	0.20238	0.07604	0.08249	0.04110	0.00550	1.00000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.44790	0.13472	0.20211	0.07956	0.09576	0.03593	0.00402	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F138T	Transmission O & M Exp (less fuel & purchased exp)			0.42428	0.13495	0.21382	0.08449	0.10446	0.03560	0.00240	1.00000
F138D	Distribution O & M Exp			0.56340	0.14747	0.14254	0.05179	0.01994	0.05139	0.02346	1.00000
F138R	Retail O & M Exp (Customer)			0.82096	0.11130	0.02054	0.00692	0.00577	0.02128	0.01325	1.00000
F138M	Misc & Customer O & M Exp			-	-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.45727	0.13638	0.19841	0.07750	0.08891	0.03701	0.00452	1.00000
F140G	Revenue Requirement Before Rev Credits			0.42417	0.13498	0.21389	0.08451	0.10443	0.03562	0.00240	1.00000
F140T	Revenue Requirement Before Rev Credits			0.42462	0.13506	0.21364	0.08439	0.10421	0.03565	0.00243	1.00000
F140D	Revenue Requirement Before Rev Credits			0.58448	0.14949	0.14054	0.04950	0.01177	0.04849	0.01573	1.00000
F140R	Revenue Requirement Before Rev Credits			0.62106	0.11153	0.02113	0.00663	0.00557	0.02137	0.01271	1.00000
F140M	Revenue Requirement Before Rev Credits			0.44124	0.14811	0.20345	0.07684	0.08456	0.04551	0.00521	1.00000
F141	Firm Revenues			0.44300	0.14948	0.20238	0.07604	0.08249	0.04110	0.00550	1.00000

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 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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	63,204,356	18,537,069	28,341,342	8,361,119	-	4,228,142	128,621	122,800,648
2								
3 Primary	-	-	531,352	2,100,570	11,725,109	-	-	14,357,031
4								
5 Sub-Transmission	-	-	-	-	-	-	-	0
6								
7 Transmission	-	-	-	-	-	-	-	0
8								
9 Total KW @ Input	63,204,356	18,537,069	28,872,694	10,461,688	11,725,109	4,228,142	128,621	137,157,679
10								
11 Total MWH @ Input	1,756,703	589,362	943,515	391,352	507,482	168,404	14,402	4,371,219
12								
13 MWH %	40.1879%	13.4828%	21.5847%	8.9529%	11.6096%	3.8526%	0.3295%	100.0000%
14								
15								
16 FACTOR 10 - 38% D / 62% E	42.4275%	13.4951%	21.3818%	8.4493%	10.4465%	3.5600%	0.2399%	100.0000%
17								
18 FACTOR 11 - 50% D / 50% E	43.1347%	13.4990%	21.3177%	8.2902%	10.0791%	3.4676%	0.2116%	100.0000%
19								
20 FACTOR 12 - 100% D	46.0815%	13.5152%	21.0507%	7.6275%	8.5486%	3.0827%	0.0938%	100.0000%

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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	446,255	121,987	175,631	54,779	-	62,444	3,388	864,484
2								
3 Primary	-	-	3,292	13,645	63,998	-	-	80,935
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (max)								
10 @ Input	446,255	121,987	178,923	68,424	63,998	62,444	3,388	945,419
11								
12								
13 Substations								
14 FACTOR 20	47.2018%	12.9030%	18.9253%	7.2374%	6.7692%	6.6049%	0.3583%	100.0000%
15								
16 FACTOR 20A	50.6290%	13.8398%	20.2994%	7.7629%	0.0000%	7.0845%	0.3843%	100.0000%
17								
18								
19 Max NCP - Sec	1,415,051	251,467	243,838	71,865	0	87,378	3,388	2,072,987
20								
21 Cust/Transformer	4.00	3.00	1.00	1.00	1.00	1.00	1.00	
22								
23 Coincidence Factor	0.67	0.86	1.00	1.00	1.00	1.00	1.00	
24								
25 Max NCP - Wgt	948,084	216,262	243,838	71,865	0	87,378	3,388	1,570,814
26								
27								
28 Line Transformers								
29 FACTOR 21	60.3562%	13.7675%	15.5230%	4.5750%	0.0000%	5.5626%	0.2157%	100.0000%
30								
31								
32 Max NCP - Wgt *	948,084	216,262	0	0	0	0	0	1,164,346
33 (Less Irrg & St Lig)								
34								
35 Secondary Lines								
36 FACTOR 22	81.4263%	18.5737%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
37								
38								
39 * If Line 19 > 1,								
40 Line 30 = Line 23								

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 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Distribution Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec		16	307,716	342,911	336,165	345,511	347,728	446,255	412,718	377,508	363,931	263,660	230,954	201,790	3,976,848
3															
4 General Service															
5 Sch 24 sec		24	92,189	116,742	86,584	64,125	93,827	79,776	82,508	75,497	73,118	78,258	98,074	113,025	1,053,724
6 Sch 36 sec		36	141,032	144,959	157,448	148,256	137,187	149,871	139,902	131,042	108,931	111,972	139,845	150,892	1,661,337
7 Sch 36 pri		36	2,644	2,718	2,952	2,780	2,572	2,810	2,623	2,457	2,042	2,099	2,622	2,829	31,148
8 Sch 48T pri, ded fac		48T	59,897	57,623	59,451	62,515	63,565	63,109	62,318	63,306	61,132	57,920	45,664	61,874	717,373
9 Sch 48T sec		48T	43,169	44,343	46,153	47,351	42,184	40,353	40,604	38,935	36,624	36,102	43,034	48,221	507,070
10 Sch 48T pri		48T	9,494	10,683	10,510	11,493	9,251	10,062	10,445	9,914	7,852	8,982	9,946	10,987	119,620
11 General Service Total			348,424	377,068	363,099	336,521	347,586	345,980	338,400	321,152	289,699	295,334	339,183	387,827	4,090,272
12															
13 Irrigation															
14 Sch 040 sec		40	44,672	46,391	30,174	21,270	5,499	905	823	829	1,502	8,286	23,696	39,167	223,216
15															
16 Street Lights															
17 Sch 15,52,54,57 sec						1,863		3,388			3,388				8,638
18															
19															
20															
21 State of Washington			700,813	766,370	729,438	705,166	704,201	793,140	751,941	699,489	658,520	567,281	593,833	628,783	8,298,973

PacifiCorp
 Cost Of Service By Rate Schedule
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 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Distribution Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec		16	277,329	309,049	302,969	311,392	313,390	402,187	371,962	340,229	327,993	237,624	208,147	181,863	3,584,134
3															
4 General Service															
5 Sch 24 sec		24	83,085	105,214	78,034	57,793	84,562	71,898	74,360	68,042	65,898	70,530	88,389	101,864	949,669
6 Sch 36 sec		36	127,105	130,644	141,900	133,616	123,640	135,071	126,087	118,102	98,174	100,915	126,035	135,991	1,497,280
7 Sch 36 pri		36	2,440	2,508	2,724	2,565	2,373	2,593	2,420	2,267	1,884	1,937	2,419	2,610	28,740
8 Sch 48T pri, ded fac		48T	55,267	53,169	54,856	57,683	57,729	58,231	57,501	58,413	56,407	53,443	42,134	57,091	661,924
9 Sch 48T sec		48T	38,906	39,964	41,595	42,675	38,018	36,368	36,594	33,090	33,007	32,537	38,784	43,459	456,997
10 Sch 48T pri		48T	8,760	9,857	9,698	10,605	8,536	9,284	9,638	9,148	7,245	8,288	9,177	10,138	110,374
11 General Service Total			315,563	341,356	328,807	304,937	314,858	313,445	306,600	291,062	262,615	267,650	306,938	351,153	3,704,984
12															
13 Irrigation															
14 Sch 040 sec		40	40,261	41,810	27,194	19,170	4,956	816	742	747	1,354	7,468	21,356	35,299	201,173
15															
16 Street Lights															
17 Sch 15,52,54,57 sec						1,679		3,053			3,053				7,785
18															
19															
20															
21 State of Washington			633,153	692,215	658,970	637,178	636,257	716,448	679,304	632,038	595,015	512,742	536,441	568,315	7,498,076

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Non Coincident Peaks @ Input

COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	July	August	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP		
1 Residential																
2 Sch 16 sec	1,060,111	1,071,525	1,108,548	1,281,602	1,327,358	1,415,051	1,338,555	1,293,332	1,224,616	1,200,128	1,088,848	1,052,481	14,462,155	1,415,051		
3																
4 General Service																
5 Sch 24 sec	237,129	251,467	247,608	223,576	226,650	238,090	231,182	223,451	221,023	232,096	232,452	238,941	2,803,665	251,467		
6 Sch 36 sec	201,747	237,803	243,838	217,810	204,199	208,943	205,669	193,942	198,151	203,751	203,852	206,398	2,526,102	243,838		
7 Sch 36 pri	3,732	4,283	5,465	4,431	4,363	4,213	3,885	3,762	3,611	3,994	4,201	4,422	50,362	5,465		
8 Sch 48T pri, ded fac	61,824	62,416	62,121	62,762	63,504	63,998	63,356	63,553	63,256	62,071	63,356	62,318	754,535	63,998		
9 Sch 48T sec	60,188	62,538	64,037	66,700	62,062	55,006	53,589	54,631	54,196	55,203	70,263	71,865	730,277	71,865		
10 Sch 48T pri	13,924	14,654	16,114	14,376	13,567	14,124	11,862	12,553	12,204	14,198	13,673	13,464	164,713	16,114		
11 General Service Total	578,544	633,162	639,182	589,656	574,344	584,374	569,542	551,893	552,440	571,312	587,797	597,408	7,029,653	652,747		
12																
13 Irrigation																
14 Sch 40 sec	87,378	75,516	60,859	21,270	5,499	905	823	829	1,502	8,286	44,269	66,512	373,650	87,378		
15																
16 Street Lights																
17 Sch 15,52,54,57 sec	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	40,650	3,388		
18																
19																
20 State of Washington	1,729,421	1,783,590	1,811,977	1,895,916	1,910,588	2,003,718	1,912,308	1,849,441	1,781,947	1,783,114	1,724,301	1,719,788	21,906,108	2,158,564		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Non Coincident Peaks @ Sales

COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Description	July	August	September	October	November	December	January	February	March	April	May	June	NCP Total	Maximum NCP		
1 Residential																
2 Sch 16 sec	955,425	965,712	999,079	1,155,044	1,196,282	1,275,315	1,206,372	1,165,615	1,103,686	1,081,615	981,324	948,549	13,034,018	1,275,315		
3																
4 General Service																
5 Sch 24 sec	213,712	226,635	223,157	201,498	204,268	214,578	208,352	201,386	199,197	209,177	209,498	215,346	2,526,803	226,635		
6 Sch 36 sec	181,824	214,320	219,759	196,301	184,034	188,310	185,359	174,790	178,583	183,630	183,722	186,016	2,276,649	219,759		
7 Sch 36 pri	3,444	3,952	5,043	4,089	4,026	3,888	3,585	3,471	3,332	3,685	3,876	4,080	46,469	5,043		
8 Sch 48T pri, ded fac	57,045	57,592	57,319	57,911	58,559	59,051	58,459	58,641	58,367	57,273	58,459	57,501	696,213	59,051		
9 Sch 48T sec	54,245	56,363	57,713	60,113	55,933	49,574	48,297	49,236	48,844	49,751	63,324	64,768	658,162	64,768		
10 Sch 48T pri	12,848	13,521	14,868	13,265	12,518	13,033	10,945	11,583	11,261	13,101	12,616	12,423	151,981	14,868		
11 General Service Total	523,118	572,383	577,859	533,177	519,374	528,434	514,997	499,107	499,583	516,617	531,495	540,134	6,356,278	590,125		
12																
13 Irrigation																
14 Sch 40 sec	78,749	68,059	54,849	19,170	4,956	816	742	747	1,354	7,468	39,898	59,944	336,752	78,749		
15																
16 Street Lights																
17 Sch 15,52,54,57 sec	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	36,636	3,053		
18																
19																
20 State of Washington	1,560,346	1,609,206	1,634,840	1,710,444	1,723,665	1,807,617	1,725,164	1,668,522	1,607,676	1,608,753	1,555,769	1,551,680	19,763,683	1,947,242		

PacificCorp
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 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Schedule Peaks @ Input

COS	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
Description	July	August	September	October	November	December	January	February	March	April	May	June	June	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	312,496	344,831	371,400	358,521	401,515	446,255	426,850	377,508	364,887	305,059	238,927	232,209	232,209	232,209	4,180,456	446,255
3																
4 General Service																
5 Sch 24 sec	115,667	121,987	111,578	87,941	99,755	102,146	100,307	99,102	95,188	107,250	109,703	113,025	113,025	113,025	1,263,650	121,987
6 Sch 36 sec	154,573	163,416	175,631	161,303	138,448	159,022	152,607	147,082	143,392	149,946	159,859	155,173	155,173	155,173	1,880,453	175,631
7 Sch 36 pri	2,898	3,064	3,292	3,024	2,971	2,981	2,861	2,757	2,689	2,811	2,997	2,909	2,909	2,909	35,254	3,292
8 Sch 48T pri, ded fac	61,824	62,416	62,121	62,762	63,504	63,998	63,356	63,553	63,256	62,071	63,356	62,318	62,318	62,318	754,535	63,998
9 Sch 48T sec	49,006	48,904	50,838	53,556	50,514	43,608	42,698	43,183	43,264	47,099	52,855	54,779	54,779	54,779	580,307	54,779
10 Sch 48T pri	12,222	13,540	13,645	11,578	12,231	11,906	11,862	11,126	10,376	12,140	12,341	11,642	11,642	11,642	144,609	13,645
11 General Service Total	396,190	413,328	417,105	380,163	387,422	383,662	373,692	366,805	358,165	381,318	401,111	399,847	399,847	399,847	4,658,808	433,332
12																
13 Irrigation																
14 Sch 040 sec	62,444	61,021	57,568	21,270	5,499	905	823	829	1,502	8,286	35,532	50,622	50,622	50,622	306,302	62,444
15																
16 Street Lights																
17 Sch 15,52,54,57 sec	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	3,388	40,650	3,388
18																
19																
20																
21 State of Washington	774,518	822,567	849,460	763,342	797,823	834,210	804,753	748,529	727,942	698,050	678,958	686,065	686,065	686,065	9,186,216	945,419

PacificCorp
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 12 Months Ending June 2012
 Schedule Peaks @ Sales

COS	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Max Sch Peak
Description	July	August	September	October	November	December	January	February	March	April	May	June	June	June	Schedule Peaks Total	Max Sch Peak
1 Residential																
2 Sch 16 sec	281,637	310,779	334,724	323,117	361,865	402,187	384,699	340,229	328,854	274,934	215,333	209,278	209,278	209,278	3,767,636	402,187
3																
4 General Service																
5 Sch 24 sec	104,245	109,941	100,560	79,257	89,904	92,059	90,402	89,316	85,788	96,659	98,870	101,864	101,864	101,864	1,138,865	109,941
6 Sch 36 sec	139,309	147,279	158,287	145,374	142,801	143,319	137,537	132,558	129,232	135,139	144,073	139,850	139,850	139,850	1,694,758	158,287
7 Sch 36 pri	2,674	2,837	3,038	2,790	2,741	2,751	2,640	2,544	2,481	2,594	2,765	2,684	2,684	2,684	32,529	3,038
8 Sch 48T pri, ded fac	57,045	57,592	57,319	57,911	58,595	59,051	58,459	58,641	58,367	57,273	58,459	57,501	57,501	57,501	696,213	59,051
9 Sch 48T sec	44,167	44,075	45,818	48,267	45,226	39,302	38,482	38,919	38,992	42,448	47,636	49,370	49,370	49,370	523,002	49,370
10 Sch 48T pri	11,277	12,493	12,590	10,683	11,286	10,986	10,945	10,266	9,574	11,202	11,387	10,742	10,742	10,742	133,431	12,590
11 General Service Total	358,717	374,207	377,612	344,282	350,853	347,468	338,465	332,244	324,434	345,315	363,190	362,011	362,011	362,011	4,218,798	392,277
12																
13 Irrigation																
14 Sch 040 sec	56,278	54,995	51,883	19,170	4,956	816	742	747	1,354	7,468	32,023	45,623	45,623	45,623	276,055	56,278
15																
16 Street Lights																
17 Sch 15,52,54,57 sec	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	36,636	3,053
18																
19																
20																
21 State of Washington	699,685	743,034	767,272	689,622	720,727	753,524	726,959	676,273	657,695	630,770	613,599	619,965	619,965	619,965	8,299,125	853,795

PacifiCorp
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 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Energy Factor

	A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57			Total
1 Secondary	1,601,808	537,396	844,495	294,411	-	-	153,555	13,132	-	-	3,444,797
2											
3 Primary	-	-	16,210	63,943	473,928	-	-	-	-	-	554,081
4											
5 Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
6											
7 Transmission	-	-	-	-	-	-	-	-	-	-	-
8											
9											
10 Total MWH	1,601,808	537,396	860,704	358,355	473,928	473,928	153,555	13,132	-	-	3,998,878
11 @ Sales											
12											
13											
14 Total MWH	1,756,703	589,362	943,515	391,352	507,482	507,482	168,404	14,402	-	-	4,371,219
15 @ Input											
16											
17 Energy											
18 FACTOR 30	40.1879%	13.4828%	21.5847%	8.9529%	11.6096%	11.6096%	3.8526%	0.3295%	0.0000%	0.0000%	100.0000%
19											
20 MWH @ sales	1,601,808	537,396	860,704	358,355	473,928	473,928	153,555	13,132	-	-	3,998,878
21 (less special contracts)											
22											
23 FACTOR 31	40.0564%	13.4387%	21.5236%	8.9614%	11.8515%	11.8515%	3.8400%	0.3284%	0.0000%	0.0000%	100.0000%

Customer Factors (F40-F42)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 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 48T	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1									
2	104,297	18,647	1,044	58	1	5,260	3,070	132,378	
3									
4	78.7875%	14.0861%	0.7890%	0.0437%	0.0008%	3.9735%	2.3194%	100.0000%	
5									
6	104,297	18,647	1,629	797	14	3,322	-	128,706	
7									
8	81.0350%	14.4879%	1.2660%	0.6196%	0.0107%	2.5809%	0.0000%	100.0000%	
9									
10									
11	104,297	17,714	1,076	221	4	3,156	2,794	129,261	
12									
13	80.6869%	13.7044%	0.8323%	0.1707%	0.0029%	2.4413%	2.1615%	100.0000%	
14									

Customer Advances Factors (F50-F51)

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012
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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1 Revenue									
2 Residential	134,571,287								134,571,287
3 Com / Ind		45,261,337	61,297,411	23,069,502	25,058,234				154,686,484
4 Irrigation						12,299,348			12,299,348
5									
6 Customer Advances	60,101	93,381				9,697			163,179
7	60,101	93,381				9,697			163,179
8 Total Cust Advances									
9									
10 FACTOR 50	36.8313%	57.2261%	0.0000%	0.0000%	0.0000%	5.9426%	0.0000%	0.0000%	100.0000%
11									
12									
13 Security Deposits	1,919,542	215,683	48,402	-	-	42,982	1,623		2,228,232
14									
15 FACTOR 51	86.1464%	9.6796%	2.1722%	0.0000%	0.0000%	1.9290%	0.0728%	0.0000%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Meter & Services Factor

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
<u>Description</u>	<u>Residential Schedule 16</u>	<u>Small General Service Schedule 24</u>	<u>Large General Service <1,000 kW Schedule 36</u>	<u>Large General Service >1,000 kW Schedule 48T</u>	<u>Large General Dedicated Facilities Schedule 48T</u>	<u>Agricultural Pumping Schedule 40</u>	<u>Street & Area Lighting Sch. 15,51-54,57</u>	<u>Total</u>
1 Average Customer	104,297	18,647	1,044	58	1	5,260	3,070	132,378
2								
3								
4 Meter Cost	13,127,763	3,133,456	1,474,861	237,108	14,126	1,142,002	-	19,129,317
5								
6								
7 FACTOR 60	68.6264%	16.3804%	7.7100%	1.2395%	0.0738%	5.9699%	0.0000%	100.0000%
8								
9 FACTOR 60A	68.6771%	16.3925%	7.7156%	1.2404%	0.0000%	5.9743%	0.0000%	100.0000%
10								
11 Service Cost	71,437,594	19,519,796	4,871,550	1,143,951	-	-	-	96,972,891
12								
13								
14 FACTOR 70	73.6676%	20.1291%	5.0236%	1.1797%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012
Meter & Service Data

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1 Residential						
2 Sch 016 sec	16	104,297	\$126	\$13,127,763	\$685	\$71,437,594
3						
4 Commercial						
5 Sch 024 sec	24	18,647	\$168	\$3,133,456	\$1,047	\$19,519,796
6 Sch 036 sec	36	1,033	\$1,313	\$1,355,544	\$4,718	\$4,871,550
7 Sch 036 pri	36	12	\$10,015	\$119,318	\$0	\$0
8						
9 Industrial						
10 Sch 048T pri, ded fac	48T-p	1	\$14,126	\$14,126	\$0	\$0
11 Sch 048T sec	48T-s	47	\$1,764	\$82,899	\$24,342	\$1,143,951
12 Sch 048T pri	48T-p	11	\$14,126	\$154,209	\$0	\$0
13						
14 Irrigation						
15 Sch 040 sec	40	5,260	\$217	\$1,142,002	\$0	\$0
16						
17 Street Lighting						
18 Sch 15,52,54,57 sec	15,52,54,57	3,070	\$0	\$0	\$0	\$0
19						
20						
21 State of Washington		132,378		\$19,129,317		\$96,972,891

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 -	104,297	100.00%	\$125.87	\$125.87	\$684.94	\$684.94
Sch 24						
<i>0 - 15 kW</i>						
kW = 0, 1 Phase	9,424	57.80%	\$106.00	\$61.27	\$836.55	\$483.51
kW = 0, 3 Phase	637	3.91%	\$245.00	\$9.57	\$1,055.90	\$41.27
kW > 1, 1 Phase	3,362	20.62%	\$210.00	\$43.30	\$924.82	\$190.69
kW > 1, 3 Phase	2,882	17.67%	\$245.00	\$43.30	\$1,131.05	\$199.91
	16,305	100.00%		\$157.44		\$915.38
<i>15 - 100 kW</i>						
1 Phase	557	23.93%	\$210.00	\$50.26	\$1,654.17	\$395.89
3 Phase W/O KVAR	895	38.46%	\$245.00	\$94.23	\$2,042.27	\$785.51
3 Phase With KVAR	875	37.60%	\$238.00	\$89.50	\$2,042.27	\$767.99
	2,326	100.00%		\$233.99		\$1,949.39
<i>100 kW+</i>						
1 Phase	-	0.00%	\$1,172.00	\$0.00	\$3,405.32	\$0.00
3 Phase W/O KVAR	4	22.64%	\$1,368.00	\$309.70	\$3,737.03	\$846.01
3 Phase With KVAR	13	77.36%	\$1,368.00	\$1,058.30	\$3,737.03	\$2,891.02
	16	100.00%		\$1,368.00		\$3,737.03
<i>0 - 15 kW</i>	16,305	87.44%	\$157.44	137.66	\$915.38	800.40
<i>15 - 100 kW</i>	2,326	12.47%	\$233.99	29.19	\$1,949.39	243.17
<i>100 kW+</i>	16	0.09%	\$1,368.00	1.19	\$3,737.03	3.25
Total Sch 24	18,647	100.00%		\$168.04		\$1,046.82
Sch 36						
Secondary Voltage						
<i>0 - 100 kW</i>						
1 Phase	1	1.35%	\$210.00	\$2.83	\$1,510.69	\$20.33
3 Phase W/O KVAR	21	41.39%	\$245.00	\$101.40	\$1,979.44	\$819.26
3 Phase With KVAR	28	57.27%	\$238.00	\$136.29	\$1,979.44	\$1,133.54
	50	100.00%		\$240.52		\$1,973.13
<i>100 - 300 kW</i>						
1 Phase	9	1.25%	\$1,172.00	\$14.66	\$3,668.30	\$45.87
3 Phase W/O KVAR	146	21.48%	\$1,368.00	\$293.87	\$3,730.88	\$801.46
3 Phase With KVAR	527	77.27%	\$1,368.00	\$1,057.02	\$3,730.88	\$2,882.76
	681	100.00%		\$1,365.55		\$3,730.10
<i>300 - 1000 kW</i>						
1 Phase	-	0.00%	\$1,172.00	\$0.00	\$7,331.12	\$0.00
3 Phase W/O KVAR	28	9.25%	\$1,368.00	\$126.47	\$7,331.12	\$677.77
3 Phase With KVAR	273	90.75%	\$1,368.00	\$1,241.53	\$7,331.12	\$6,653.35
	300	100.00%		\$1,368.00		\$7,331.12
<i>1000 kW+</i>						
3 Phase With KVAR	1	100.00%	\$1,764.00	\$1,764.00	\$24,342.00	\$24,342.00
	1	100.00%		\$1,764.00		\$24,342.00
<i>0 - 100 kW</i>	50	4.80%	\$240.52	11.54	\$1,973.13	94.65
<i>100-300 kW</i>	681	66.00%	\$1,365.55	901.23	\$3,730.10	2,461.77
<i>300-1000 kW</i>	300	29.09%	\$1,368.00	397.90	\$7,331.12	2,132.35
<i>1000 kW+</i>	1	0.12%	\$1,764.00	2.11	\$24,342.00	29.07
Total Secondary 36	1,033	100.00%		\$1,312.77		\$4,717.84
Primary Voltage						
<i>100 - 1000 kW</i>						
1 Phase	-	0.00%	\$10,015.00	\$0.00		
3 Phase W/O KVAR	2	14.76%	\$10,015.00	\$1,478.16		
3 Phase With KVAR	10	85.24%	\$10,015.00	\$8,536.84		
Total Primary 36	12	100.00%		\$10,015.00		
Combined Total	1,044					
Sch 40						
<i>0 - 50 kW</i>						
kW = 0, 1 Phase	1,049	21.61%	\$106.00	\$22.90		
kW = 0, 3 Phase	1,030	21.21%	\$245.00	\$51.97		
kW > 1, 1 Phase	0	0.00%	\$210.00	\$0.00		
kW > 1, 3 Phase	2,776	57.18%	\$245.00	\$140.10		
	4,855	100.00%		\$214.97		
<i>51 - 300 kW</i>						
1 Phase	0	0.00%	\$210.00	\$0.00		
3 Phase W/O KVAR	212	52.23%	\$245.00	\$127.95		
3 Phase With KVAR	194	47.77%	\$238.00	\$113.70		
	406	100.00%		\$241.65		
<i>301 - 1000 kW</i>						
1 Phase	0	0.00%	\$1,172.00	\$0.00		
3 Phase W/O KVAR	0	100.00%	\$1,368.00	\$1,368.00		
3 Phase With KVAR	0	0.00%	\$1,368.00	\$0.00		
	0	100.00%		\$1,368.00		
<i>0 - 50 kW</i>	4,855	92.28%	\$214.97	198.38		
<i>51 - 300 kW</i>	406	7.71%	\$241.65	18.63		
<i>301 - 1000 kW</i>	0	0.01%	\$1,368.00	0.10		
Total Sch 40	5,261	100.00%		\$217.11		

**PacifiCorp
Washington Embedded Cost Study
Summary of Average Installed Costs
Meters**

	(A)	(B)	(C)	(D)	
<u>Line</u>	<u>Load Class</u>	<u>Standard</u>	<u>Installed Cost</u>	<u>Percent Use</u>	
				<u>Total Installed Cost / Service</u>	
Residential					
1	Small Load	DM221F	\$106.00	39.79%	\$42.18
2	All Electric	DM221G	\$139.00	60.21%	\$83.69
3					\$125.87
4					
5	0 - 10 kW				
6	kW = 0, 1 Phase	DM221F	\$106.00	100.00%	\$106.00
7					
8					
9	kW = 0, 3 Phase	DM241C	\$245.00	100.00%	\$245.00
10					
11					
12	kW > 1, 1 Phase	DM221H	\$210.00	100.00%	\$210.00
13					
14					
15	kW > 1, 3 Phase	DM241A	\$245.00	100.00%	\$245.00
16					
17	11-100 kW				
18	1 phase	DM221H	\$210.00	100.00%	\$210.00
19					
20					
21	3 phase w/o KVAR	DM241C	\$245.00	100.00%	\$245.00
22					
23					
24	3 phase with KVAR	DM241B	\$238.00	100.00%	\$238.00
25					
26	101 - 1000 kW				
27	1 Phase (sec)	DM231AFE	\$1,172.00	100.00%	\$1,172.00
28					
29					
30	3 phase w/o KVAR	DM271AEC	\$1,368.00	100.00%	\$1,368.00
31					
32					
33	3 phase with KVAR	DM271AEC	\$1,368.00	100.00%	\$1,368.00
34					
35	Over 1 MW				
36	3 phase secondary volt	DM271AEG	\$1,764.00	100.00%	\$1,764.00
37					
38					
39	Primary Metering				
40	13.8 kV 3-wire	DM101ACBI	\$7,699.00		
41	12.47 kV 4-wire Wye	DM121DBBI	\$10,015.00		
42	24.9 kV 4-wire Wye	DM121DGBI	\$14,126.00		
43	35 kV 4-wire Wye	DM131DBH	\$28,492.00		

**PacifiCorp
Washington Cost Study
Summary of Average Installed Costs
Service Drops**

	(A)	(B)	(C)	(D)	(E)	(F)	
Line	Load Class	Service Conductor	Installed Cost	Residential Percent Use	Schedule 24 Percent Use	Schedule 36 Percent Use	
1	Residential						
2	Small load - O/H	#2 Triplex	\$612.00	31.77%	-	-	
3	Large load - O/H	1/0 Triplex	\$703.00	39.37%	-	-	
4	Small load - U/G	1/0 Triplexed	\$711.00	8.02%	-	-	
5	Large load - U/G	4/0 Triplexed	\$752.00	20.84%	-	-	
6	Weighted Cost per Service			\$684.94	-	-	
7	<hr/>						
8	0 - 30 kW						
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$881.00	-	73.85%	-	
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$711.00	-	26.15%	-	
11	Weighted Cost per Service			-	\$836.55	-	
12	<hr/>						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$1,081.00	-	73.85%	-	
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$985.00	-	26.15%	-	
15	Weighted Cost per Service			-	\$1,055.90	-	
16	<hr/>						
17	30 - 50 kW						
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$986.00	-	73.85%	-	
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$752.00	-	26.15%	-	
20	Weighted Cost per Service			-	\$924.82	-	
21	<hr/>						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$1,164.00	-	73.85%	-	
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$1,038.00	-	26.15%	-	
24	Weighted Cost per Service			-	\$1,131.05	-	
25	<hr/>						
26	50 - 100 kW						
27	1 Phase O/H	2 - 4/0 Triplex	\$1,770.00	-	73.85%	41.47%	
28	1 Phase U/G	2 - 4/0 Triplex	\$1,327.00	-	26.15%	58.53%	
29	Weighted Cost per Service			-	\$1,654.17	\$1,510.69	
30	<hr/>						
31	3 Phase O/H	2-4/0 Quadruplex	\$2,093.00	-	73.85%	41.47%	
32	3 Phase U/G	2-4/0 Quadruplex	\$1,899.00	-	26.15%	58.53%	
33	Weighted Cost per Service			-	\$2,042.27	\$1,979.44	
34	<hr/>						
35	100-300 kW						
36	1 Phase O/H	3-500 & 350N	\$3,193.00	-	73.85%	41.47%	
37	1 Phase U/G	3-750 & 500N	\$4,005.00	-	26.15%	58.53%	
38	Weighted Cost per Service			-	\$3,405.32	\$3,668.30	
39	<hr/>						
40	3 Phase O/H	3-4/0 Quadruplex	\$3,742.00	-	73.85%	41.47%	
41	3 Phase U/G	4-350 Quadruplex	\$3,723.00	-	26.15%	58.53%	
42	Weighted Cost per Service			-	\$3,737.03	\$3,730.88	
43	<hr/>						
44	300-1000 kW						
45	3 Phase O/H (sec)	3-750 kcmil Quad	\$7,879.00	-	-	41.47%	
46	3 Phase U/G (sec)	4-750 kcmil Quad	\$6,943.00	-	-	58.53%	
47	Weighted Cost per Service			-	-	\$7,331.12	
48	<hr/>						
49	1000 kW and Over						
50	3 Phase U/G (sec)	12-1000 kcmil Quad	\$24,342.00				
51	<hr/>						
52							
53		Overhead % =		Residential	Schedule 24	Schedule 36	Schedule 48
54		% of Overhead Which Are Small Load=		31.77%			
55		% of Overhead Which Are All Electric=		<u>39.37%</u>			
56		Total % Overhead		71.14%	73.85%	41.47%	0.00%
57							
58		Account 369 - Overhead	36,227,329	27,374,186	7,765,064	1,088,079	-
59	<hr/>						
60		Underground % =					
61		% of Underground Which Are Small Load=		8.02%			
62		% of Underground Which Are All Electric=		<u>20.84%</u>			
63		Total % Underground		28.86%	26.15%	58.53%	100.00%
64							
65		Account 369 - Underground	16,006,734	11,105,390	2,749,197	1,535,962	616,185

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Uncollectables Factor

A Description	B Residential Schedule 16	C Small General Service Schedule 24	D Large General Service <1,000 kW Schedule 36	E Large General Service >1,000 kW Schedule 48T	F Large General Dedicated Facilities Schedule 48T	G Agricultural Pumping Schedule 40	H Street & Area Lighting Sch. 15,51-54,57	I Total
1 Revenue								
2 Residential	134,571,287	271,706						134,842,993
3 Com / Ind		44,989,632	61,297,411	23,069,502	25,058,234			154,414,778
4 Irrigation						12,299,348		12,299,348
5 Total	134,571,287	45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	-	301,557,119
6								
7								
8 Uncollectables								
9 Write-off	(2,538,962)	(100,425)	(129,843)	(48,867)	(53,079)	(34,322)	0	(2,905,499)
10 Recovery	929,140	27,685	35,164	13,234	14,375	22,439	0	1,042,036
11 Net Write Off	(1,609,822)	(72,741)	(94,679)	(35,633)	(38,705)	(11,883)	-	(1,863,462)
12								
13								
14 FACTOR 80	86.3887%	3.9035%	5.0808%	1.9122%	2.0770%	0.6377%	0.0000%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
 12 Months Ending June 2012
 Revenue - Normalized

Line	A Customer Class	B Residential Schedule 16	C	D Small General Service Schedule 24	E Large General Service <1,000 kW Schedule 36	F Large General Service >1,000 kW Schedule 48T	G Large General Dedicated Facilities Schedule 48T	H Agricultural Pumping Schedule 40	I Street & Area Lighting Sch. 15,51-54,57	J	K	L Total
1	Residential	134,571,287		271,706	-	-	-	-	156,888	-	-	134,999,881
2												
3	Commercial	-		43,458,680	52,969,239	9,080,033	-	-	331,569	-	-	105,839,522
4												
5	Industrial	-		1,530,951	8,328,171	13,989,468	25,058,234	12,299,348	20,057	-	-	61,226,230
6												
7	Lighting	-		-	-	-	-	-	1,161,963	-	-	1,161,963
8												
9	OSPA	-		-	-	-	-	-	-	-	-	-
10												
11	Interdepartmental	-		-	-	-	-	-	-	-	-	-
12												
13												
14	Tariff Revenues	134,571,287		45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	1,670,477	-	-	303,227,596
15												
16												
17	Total AGA Revenues	358		146,937	179,091	30,700	-	186,754	1,212	-	-	545,052
18	Misc Revenues	-		-	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-		-	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-		-	-	-	-	-	-	-	-	-
21	Firm Revenue	134,571,645		45,408,274	61,476,502	23,100,202	25,058,234	12,486,102	1,671,689	-	-	303,772,648
22	Firm Revenue factor	44.30%		14.95%	20.24%	7.60%	8.25%	4.11%	0.55%	0.00%	0.00%	100.00%
23												
24	Non-Firm	-		-	-	-	-	-	-	-	-	-
25												
26												
27	Total Revenue	134,571,645		45,408,274	61,476,502	23,100,202	25,058,234	12,486,102	1,671,689	-	-	303,772,648

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012
Distribution Direct Assignments

Line	FERC Account	B Total Distribution Investment	C Direct Assignments			E Schedule 48 Ded Facilities		F Demand		H Customer		J Meters
			Schedule 09	St Lighting	Schedule 48 Ded Facilities	Primary	Secondary	Primary	Secondary			
1	360	1,510,454	-	-	-	1,510,454	-	-	-	-	-	
2	361	2,440,664	-	-	-	2,440,664	-	-	-	-	-	
3	362	47,592,408	-	-	2,510,579	45,081,829	-	-	-	-	-	
4	364	92,644,360	-	-	-	90,412,080	2,232,280	-	-	-	-	
5	365	58,634,040	-	-	-	33,695,238	24,938,802	-	-	-	-	
6	366	16,364,986	-	-	-	8,245,307	8,119,679	-	-	-	-	
7	367	22,764,715	-	-	-	9,686,957	13,077,758	-	-	-	-	
8	368	98,870,913	-	-	-	-	98,870,913	-	-	-	-	
9	369	52,234,063	-	-	-	-	-	-	-	52,234,063	-	
10	370	11,451,994	-	-	110,789	-	-	-	-	-	11,341,205	
11	371	518,187	-	518,187	-	-	-	-	-	-	-	
12	372	-	-	-	-	-	-	-	-	-	-	
13	373	4,036,517	-	4,036,517	-	-	-	-	-	-	-	
14												
15	TOTAL	409,063,300	-	4,554,704	2,621,368	191,072,528	147,239,432	-	52,234,063	-	11,341,205	

